

Responses to Wolff PRA Request #3 received 2-25-13

Question 1. "We request the Fiscal Year 2011-2012 budget expenditures specifically for the City Manager department which includes the prior year information just as has been posted for the other departments."

Answer—A budget expenditures report for the City Manager's budget for fiscal year 2011-2012 is attached.

Question 2. "What is that specific account for and where is it posted to in the budget? There are references also to 5112-03-(1), 5112-09-(3) and 5112-12-(1) that we would like know what they refer to and where they would be posted in the budget."

Answer—Attached is the chart of accounts and distribution tables used by the City in recording expenditures. An explanation about postings made against specific accounts is available at the City's Finance Department

Question 3. "Does the city hold any form of insurance that would cover losses due to public official/employee conduct, theft or misappropriation of money or property?"

Answer—The Declaration pages of the City's Fidelity and General Liability Coverages are attached.

Question 4. "Was a claim ever made to help cover the losses rather than putting the entire burden on the residents? If not, why?"

*Answer—There are no documents responsive to this request. You make the statement in your request that the City allocated \$100,000 to replace missing equipment. That statement is incorrect. **The money was allocated in a city council meeting I attended after a brief discussion regarding the missing tools and efforts to implement a system of checking out equipment to provide accountability. -Sharon*

Question 5. "Did the city make any attempt to recover any of the losses documented in the investigation report?"

Answer—There are no documents responsive to this request.

Question 6. "Who is the city insurer and what specific policies does the city now carry and when were the policies initiated?"

Answer—Attached are the declaration pages for the City's current insurance coverage. The insuring agreements, limitations of coverage and deductibles may have changed over time, but these coverages date back to 2002 when the City became self-insured.

Question 7. "We would like to know why the discrepancy."

Answer—There are no documents responsive to this request and there is no accounting discrepancy. An explanation of charges against the budget from year to year is available at the City's Finance Department.

Question 8. "we request documentation of the disciplinary action that gave rise to the Skelly notice as well as the outcome."

Answer—Documents generated by the City (like the Skelly Notice referenced) and maintained in the subject employee's personnel file in this circumstance would constitute personnel records, not subject to disclosure pursuant to Government Code § 6254(c). Your inquiry relates to a former, non-supervisory employee of the City. Responsive to your request, however, is a California Unemployment Insurance Appeals Board Decision related to the circumstance, mailed 2-14-2013, which is a public document, clearly subject to disclosure. The employee's name is redacted as its release serves no public purpose.

Question 9. We request a copy of the memorandums referenced above as well as any and all documents related to the referenced A. Kemp contract and payment status.

Answer—Copies of the following documents are attached:

- 1. Agreement signed by A. Kemp and City Manager on 6/27/07.*
- 2. A. Kemp letter to City Manager changing terms of agreement, dated May 30, 2008.*
- 3. Agreement dated July 1, 2008 signed by A. Kemp.*
- 4. February 4, 2010 letter to A. Kemp from Interim City Manager about process and fees.*
- 5. Emails between City Manager and City Clerk on September 21, 2012 about payments to Mr. Kemp and inspection log.*
- 6. Agreement signed 3/14/13 for A. Kemp reimbursement to City for building permit cancellation.*

The only other documents related to the foregoing constitute correspondence between the City's attorneys, Mitchell, Brisso, Delaney

& Vrieze, LLP, and the City Manager, are exempted from disclosure as Attorney/Client privilege pursuant to Government Code § 6254(k).

City of Rio Dell
Year-to-Date Budget Variance Report by Department (CC#3)
June 30, 2012

CITY MANAGER	Y-T-D	YTD	Budget	Annual	Annual
Total Revenue	Actual	Budget	Variance	Budget	Variance
	0	0	0	0	0
5000 Full Time Salaries	136,238	128,070	(8,168)	128,070	(8,168)
5032 Retirement - City Manager	281	0	(281)	0	(281)
5035 Benefit - ICMA City 457	18,159	16,827	(1,332)	16,827	(1,332)
5040 Benefit - Health Insurance	11,484	51,771	40,287	51,771	40,287
5042 Benefit - Life Insurance	292	391	99	391	99
5044 Benefit - Dental/Vision Insur	1,666	2,952	1,286	2,952	1,286
5045 Worker Compensation Insurance	724	2,331	1,607	2,331	1,607
5050 FICA	11,374	9,798	(1,576)	9,798	(1,576)
5055 Unemployment Insurance	1,085	1,280	195	1,280	195
5080 Hiring Costs	540	0	(540)	0	(540)
5081 Compensated Absences Payable	(37)	0	37	0	37
5101 Office Supplies	1,703	1,501	(202)	1,501	(202)
5102 Special Department Supplies	613	1,501	888	1,501	888
5103 Postage	430	400	(30)	400	(30)
5104 Printing - Forms	4,851	1,000	(3,851)	1,000	(3,851)
5106 Promotional	0	151	151	151	151
5112 Legal	28,816	10,000	(18,816)	10,000	(18,816)
5113 Court Costs	11	0	(11)	0	(11)
5115 Contract/Professional Services	5,656	3,501	(2,155)	3,501	(2,155)
5120 Telephone - Pagers	1,025	820	(205)	820	(205)
5122 Training - Conference	1,881	5,000	3,119	5,000	3,119
5123 Automobile - Transportation	5,594	6,800	1,206	6,800	1,206
5125 Publications - Books	54	101	47	101	47
5126 Dues & Memberships	404	2,851	2,447	2,851	2,447
5128 Employee Relations	17	151	134	151	134
5130 Rents - Leases	696	1,301	605	1,301	605
5135 Maintenance - Repair	472	151	(321)	151	(321)
5138 Office Equipment	221	101	(120)	101	(120)
5141 General Liability Insurance	670	4,108	3,438	4,108	3,438
5143 Property Insurance	702	711	9	711	9
5144 Emp Practice Liab Insurance	379	395	16	395	16
5150 Electricity	663	1,301	638	1,301	638
5151 Natural Gas	81	251	170	251	170
5160 Elections	1,614	1,000	(614)	1,000	(614)
5164 Regulatory Fees	31	0	(31)	0	(31)
5166 LAFCO Fees	1,584	0	(1,584)	0	(1,584)
5171 Computer Software	42	301	259	301	259
5173 Computer Maintenance - Support	149	575	426	575	426
5174 Web Design Services	148	425	277	425	277
5175 Community Promotions	12	0	(12)	0	(12)
5215 Public Works - Small Tools	1	0	(1)	0	(1)
5520 Improvements	300	0	(300)	0	(300)
6100 Fixed Asset - Computer Hardware	0	1,501	1,501	1,501	1,501
6600 Fixed Asset - Land Improvements	52	0	(52)	0	(52)
Total Expenditures	240,678	259,318	18,640	259,318	18,640

CITY OF RIO DELL

Chart of Accounts - Line Items

Assets

1010 Cash - General Checking
1011 Cash - General Checking
1018 EFT Clearing
1019 Cash - Cash Clearing
1020 Cash - Petty Cash
1030 Cash - Change Drawer
1031 Cash - Change Drawer 2
1032 Cash - Change Drawer 3

1033 Cash - Change Drawer 4

1035 Cash - Earthquake Donations
1040 Cash - In County
1050 Cash - Payroll Checking
1060 Cash - Undeposited Funds
1070 Cash - Edward Jones CDBG Program Income
1080 Investment - LAIF Savings
1090 US Bank CDBG Program Income
1110 Cash - Customer Deposits
1140 Prepaid
1150 Inventory
1265 DO NOT USE CDBG - Bank of America (5%)
1300 Due From Other Funds
1320 Notes Receivable
1321 Notes Receivable - Due to Due From
1325 Deferred Notes - OLD CDBG
1326 Lead Remediation
1329 Loan Clearing
1330 FAL Notes
1400 Accts Receivable
1405 Accts Receivable - Business License
1410 Property Tax Receivable
1415 Sewer assessment Receivable
1420 Accts Receivable - Utility Bill. Dist
1423 Accounts Receivable CDBG
1424 Accts Receivable- Small Claims
1425 Accts Receivable - Planning
1426 Allowance for Bad Debt
1430 Claims on Cash General Fund
1450 Interest Receivable
1455 Revenue Recievable
1460 Grants Receivable- CHRP Police
1510 Employee Receivables- Loans
1511 Employee Receivables- Costco Membership
1520 Pre Paid Worker Comp Insurance
1530 Prepaid Insurance
1535 Prepaid Dependent Coverage
1610 Investment - ICMA Invest Trust
1620 Investment - LAIF Savings
1700 Machinery & Equipment
1701 Building and Improvements
1702 Land and Improvements
1703 Infrastructure
1704 Improvements
1705 Vehicles
1706 Roads
1707 Office Equipment
1708 Construction in Progress
1710 Accum Depr - Mach & Equip
1740 Accum Depr - Vehicles
1750 Accum Depr - Bldg & Imprv
1760 Accum Depr - Infrastructure
1799 Asset Clearing
1800 Amount of Long Term Debt

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Liabilities

CITY OF RIO DELL

Chart of Accounts - Line Items

2010 Accounts Payable
2011 Retention
2012 Sales Tax Payable
2013 Eel River Disposal Garbage Bags Payable
2015 Reserve for Encumbrance
2020 DO OT USE Other Liabilities
2025 Not to be used
2050 Accrued Interest
2060 Accrued AFLAC Ins. Payable
2070 Accrued Garnishments Payable
2080 Accrued Health Ins Payable
2090 Accrued PD Dues Payable
2100 Accrued EE Dues Payable
2101 Accrued Liabilities
2111 Payroll Tax - FICA
2112 Payroll Tax - FIT
2113 Payroll Tax - Medicare
2114 Payroll Tax - FUI
2115 Payroll Tax - SDI
2116 Payroll Tax - SIT
2117 Payroll Tax - SUI
2118 Accrued Workers Compensation

2120 Accrued Wages
2220 Note - USDA Rural Development
2221 Note Payable/Due To Other Accounts
2230 N/P - Dept. of Water Resources
2231 Note Payable
2232 Loan Payable RCAC 0476-CRD-01
2233 Retention
2234 Lease Payable- John Deere
2235 Lease Payable- John Deere
2237 RCAC Bridge Loan Solids & Disen Mgmt
2238 RCAC- Planning & Design Loan Sewer Effluent & Facility Project
2239 SWRCB Loan Sewer Disposal & Effluent Disposal
2240 Note - Six Rivers Natl Bank
2300 Due to Other Funds
2310 Bond - Sewer Assessment
2410 Deposit - Utility Customers
2415 Customer Credits- U/B
2420 Deposit - Plan Check
2430 Deposit - Planning & Subdivision Fees
2510 Trust - 457 Deferred Comp
2600 Compensated absenses payable
2610 Settlement payable
2700 Deferred Revenue
2800 Deferred Revenue- CDBG 05-STBG-1492
2900 Deferred Revenue- 05-STBG-1492

Equity/Fund Balance

3010 Fund Balance General Fund
3020 Investment in Fixed Assets
3110 Retained Earnings
3210 Prior Period Adjustment
3500 Residual Equity Transfer

Income

4010 Tax - Property Current Secured
4011 Tax - Property Current Unsecur
4012 Tax - Property Prior Secured
4013 Tax - Property Prior Unsecured
4020 Tax - Property Tangible Person
4025 Tax - Supplemental Roll
4026 Tax - Home Owner's Property
4027 Tax - Prior Years - Supplemental
4030 Tax - Transient Occupancy Tax
4035 Tax - Timber Yield
4040 Tax - Retail Sales

CITY OF RIO DELL

Chart of Accounts - Line Items

4041 Tax - In Lieu Retail Sales - County
4045 Tax - (HCAOG) Transportation - TDA
4048 Tax - Gasoline
4050 Tax - Documentary Real Property
4055 Tax - Low Property Subvention
4056 Tax - Public Safety .5% sales
4060 Tax - Utility User
4070 Tax - Education Reform Augmentation
4105 Fees - Recorders Fees
4110 Fees - Franchise - Electric
4115 Fees - Franchise - Gas
4120 Fees - Franchise - Garbage
4125 Fees - Franchise - Cable TV
4150 Fees - Business License
4151 Fees - Business License CASP SB1186

4152 Fees - Memorial Park
4162 Fees - Motor Vehicle License (VLF)
4163 Fees - In Lieu VLF - County
4165 Fees - Trailer Coach
4168 Fees - Off Highway Motor Veh
4170 Fees - Animal License
4172 Fees - Animal Shelter Animalia
4173 Fees - Animal Control/Relinq.
4175 Fees - Bicycle License
4176 Fees - Recorders Fees County
4178 Fees - Booking
4180 Fees - Notary
4183 Fees - Special Police Services
4185 Fees - Street & Sidewalks
4186 Fees - Weed & Lot
4190 Fees - Integrated Waste Management
4195 Fees - Customer fax and copy
4210 Fines - Vehicle Fines & Forfei
4220 Fines - Animal Control/spa-neu
4230 Fines - Building Code
4240 Fines - Other
4310 Interest Income
4320 Rental Income - U.S. Cellular
4321 Rental Income - T. Mobile
4322 Rental Income - Property
4410 Building Plan - Constr Permits
4415 Building Plan - Fines and Penalties
4420 Planning - Zoning Fees
4430 Planning - Subdivison Fee
4435 Planning - Home Occupation Permit Fee
4440 Building Plan - Plan Check Fee
4445 Building - Administrative Fees
4450 Planning - Engineerng Fee
4456 Planning - Parks & Recreation Development Fees
4457 Planning - Landscape & Lighting Development Fees
4458 Planning - Engineerng Fee
4459 Planning - Engineerng Fee
4460 Building Plan - Seismic Fees
4462 Building Standards- SB1473
4465 Encroachment Permits
4466 Miscellaneous Permits
4470 Reimbursement - Annexation Fees
4480 Insurance Premium Reimbursement
4481 Insurance Claim Proceeds
4482 Misc Vendor Credits- Prior Year
4510 Sewer - Service
4515 Sewer - Deficit Reduction
4516 Sewer - Debt Serice
4520 Sewer - Connection
4530 Sewer - Replacement
4540 Sewer - Replacement Reserve
4570 Sewer - Assmt Dist #1 Current
4571 Sewer - Assmt Dist #1 - Prior
4610 Water - Service

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CITY OF RIO DELL

Chart of Accounts - Line Items

4615 Water - Debt Service

4620 Water - Connection
4629 Added by import
4630 Late Fee
4635 Shut Off Fees
4640 Water - Damage Replacement
4650 Water - Capital
4651 Water - Capital
4700 Grant Revenue
4709 Grant Rest - TEA-21
4710 Grant Restr - ISTE
4711 Grant Restricted-TCRF AB2928
4715 Misc - State Mandated Costs
4720 Grant Headwaters
4721 Grant Restr - DO NOT USE
4722 Grant Restr - DO NOT USE
4723 PUBLIC WORKS SET ASIDE
4725 Grant Restr - CDBG PROGRAM INCOME PRINCIPAL
4726 Grant Restr - CDBG House Rehab
4727 Late Fees - CDBG 125
4728 Grant Restr - CDBG PROGRAM INCOME MISC FEES
4729 Deferred Revenue
4730 Grant Restr - FEMA/OES
4732 Grant Restricted - RCA
4733 Grant Restr- Humboldt Area Foundation
4734 Grant- Home AD 11
4735 Grant Restr - Post Reimburse
4736 Grant- Home Admin 06
4740 Grant Restr - Police Grant
4741 DWR E68010 2002 Transmission Main & Tank Replacement, Prop 13
4742 Prop 204 DWR (Dept.Water Res)
4743 Grant Restr - CHRP Police Grant
4745 STIP
4746 Grant Restristed - Recycling
4748 Grant Rest - Park Bond
4749 Coast Central Playground Equipment Grant
4750 Grant Restr- DOT RPSTLE-5396
4751 DWR Grants
4752 GRANT RESTR- CDBG TAG- DRAINAGE STUDY
4753 Grant Rest - Small Communities Wastewater Grant
4755 Grant Restricted - STIP
4756 Grant Restricted - PROP 1b
4757 Grant - Safe Routes To School
4758 Wildwood Paving Ca Dpt of Transportation ARRA
4759 Grant Restr-SWRCB Grant Facility & Effluent Disposal
4760 Releaf Grant Revenue
4761 EECBG Grant Revenue
4800 Donations- In God We Trust
4801 Fundraising
4802 Donations- Bicycle Helmets
4803 Donations- Misc

4910 Misc - Sale Maps/Publications
4911 Eel River Disposal Garbage Bags
4912 Cash Over/Short
4920 Misc - Special Public Works
4925 Misc - Public Works Reimbursements
4930 Misc - Sale City Property
4935 Gain/Loss on Disposal of Assets
4936 Bad Debt Recovery
4940 Misc - Contribution
4950 Misc
4963 Anniversary Income
4990 Misc - Other
4991 Misc Income - Suspense
4995 Donations
4998
4999 Misc - Revenue Adjustment

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CITY OF RIO DELL

Chart of Accounts - Line Items

Expense

5000 Full Time Salaries
5009 Full Time Salaries
5010 Part Time Salaries
5020 Temporary Salaries
5025 Part Time Salaries
5026 Part Time Temporary Salaries
5030 Overtime Salaries
5032 Retirement - City Manager
5035 Benefit - ICMA City 457
5040 Benefit - Health Insurance
5042 Benefit - Life Insurance
5044 Benefit - Dental/Vision Insur
5045 Worker Compensation Insurance
5050 FICA
5055 Unemployment Insurance
5057 Compensated Absences
5060 Clothing Allowance
5070 Education Reform Augmentation
5080 Hiring Costs
5081 Compensated Absences Payable
5101 Office Supplies
5102 Special Department Supplies
5103 Postage
5104 Printing - Forms
5105 Advertising
5106 Promotional
5107 Memorial Park Expense
5108 Streets
5109 Chemicals
5110 Accounting
5111 Cash Over/Short
5112 Legal
5113 Court Costs
5114 Contract/Professional Services
5115 Contract/Professional Services
5116 Bank Fees
5117 Animal Control
5118 K-9 Expenses
5119 Safety Supplies & Equipment
5120 Telephone - Pagers
5122 Training - Conference
5123 Automobile - Transportation
5125 Publications - Books
5126 Dues & Memberships
5128 Employee Relations
5129 Bank Fees
5130 Rents - Leases
5131 Records Maintenance
5135 Maintenance - Repair
5136 Parks Maintenance - Repair
5138 Office Equipment
5139 Equipment
5140 Bond Insurance
5141 General Liability Insurance
5142 Automobile Insurance
5143 Property Insurance
5144 Emp Practice Liab Insurance
5145 Law Enforcement Liability Ins
5146 Insurance - Other
5148 Office Equipment
5150 Electricity
5151 Natural Gas
5152 Water
5153 Sewer
5154 Garbage
5160 Elections
5162 Medical

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CITY OF RIO DELL

Chart of Accounts - Line Items

5163 Property Tax Admin Fees
5164 Regulatory Fees
5165 Property Tax Assessment
5166 LAFCO Fees
5167 Seismic Fees
5171 Computer Software
5172 Computer Training
5173 Computer Maintenance - Support
5174 Web Design Services
5175 Community Promotions
5193 Vehicle Abatement
5212 Gas & Oil
5213 Vehicle Repair
5214 Grant Expense
5215 Public Works - Small Tools
5225 Public Works - Lab Testing
5227 Public Works - Equip. Repair
5229 Public Works - Equip. Rental
5305 Booking Fees Due
5308 Dispatch Service Due
5375 CDBG - Grant Expense
5376 CDBG Grant Expense 02 STBG - 1718
5377 CDBG Grant Expense 03 STBG - 1845
5400 Retirement of Principle
5410 Interest Expense
5415 Law Enforcement Insurance
5430 Fines/Penalties
5450 Miscellaneous Expense
5512 Planning
5514 Engineering
5520 Improvements
5530 Legal Settlements
5540 Mayor Woodall
5541 Mayor Leonard
5560 Council Member Marks
5561 Council Member Dunker
5562 Council Member Barsanti
5563 Council Member Thompson
5564 Council Member Wilson
5600 Suspense
5610 Bad Debt
5700 Depreciation
5701 Depreciation-Vehicles
5702 Depreciation- Building & Improvements
5705 Depreciation - Mach & Equip
5710 Depreciation - Infrastructure
6000 Fixed Asset - Equipment
6100 Fixed Asset - Computer Hardware
6200 Fixed Asset - Machinery
6300 Fixed Asset - Heavy Equipment
6400 Fixed Asset - Vehicles
6500 Fixed Asset- Infrastructure
6525 Building and Improvements
6550 Fixed Asset - Land
6600 Fixed Asset - Land Improvements
6700 Fixed Asset - Debt Service
7000 Operation Transfer
7005 Debt Service Transfer
7010 Fixed Asset Transfer
8000 Reserve Allocation
9999 Accountants Clearing

CITY OF RIO DELL

Department Listing

Dept DEPARTMENTS
D00 REVENUE
D02 CITY MANAGER
D03 FINANCE
D04 RECYCLING
D05 PROFESSIONAL SERVICES
D06 GENERAL GOVERNMENT
D07 POLICE
D09 PUBLIC WORKS
D10 PLANNING
D11 BUILDING
D12 CITY COUNCIL
D13 HOUSING DEPARTMENT
D14 CAPITAL PROJECTS

CITY OF RIO DELL

Fund Listing

Fund FUNDS

(GF) GOVERNMENT FUNDS

000 GENERAL FUND

002 002 ANIMAL CONTROL

999 999 - Cash Fund

(SRF) SPECIAL REVENUE FUNDS

010 010 TEA-21

012 012 CDBG-P/TA HOUSING SURVEY

013 013 TECHNICAL ASSISTANCE GRANT- CDBG DRAINAGE STUDY

014 014 STATE PARK BOND- CLOSED

015 015 PARKS & RECREATION CAPITAL

017 017 DRAINAGE CAPITAL

018 018 LANDSCAPE & LIGHTING CAPITAL

019 019 STREETS & SIDEWALKS CAPITAL

020 020 GAS TAX 2105

021 GAS TAX 2106

022 GAS TAX 2107

023 GAS TAX 2107.5

024 024 TDA (TRANSP. DEVEL. ACT)

025 025 TRAFFIC SAFETY

026 026 ISTE A (INTERMODAL SURFACE TRANSP-RSTP)

027 027 SOLID WASTE (AB 939)

028 028 FEMA/OES

029 029 TCRF AB2928 (TRAFFIC CONGESTION RELIEF FUND)

030 030 DO NOT USE (CDBG OLD)

031 031 DO NOT USE (83-STBG-125)

032 032 DO NOT USE (86-STBG-221)

033 033 DO NOT USE (87-STBG-237)

034 034 DO NOT USE (89-STBG-398)

035 035 CDBG Miscellaneous

036 036 CDBG PTA Fund

037 037 CDBG RRLF

038 038 CDBG HRLF

039 039 CDBG BRLF

040 040 SLESF (SPECIAL LAW ENFORCEMENT SERV. FUND)

041 041 COPS (COMMUNITY ORIENTED POLICE SERVICE)

042 042 LLEBG (LOCAL LAW ENFORCEMENT BLOCK GRANT)

043 043 VEHICLE ABATEMENT

044 044 POST REIMBURSEMENT (PEACE OFFICER STANDARDS & TRAINING)

045 045 DARE (DRUG ABUSE RESISTANCE EDUCATION)

047 047 STIP (STREET & TRANSP. IMPROVEMENT PROGRAM)

048 048 CLETEP (CA. LAW ENFORCEMENT TECH & EQUIP PROG)

049 049 PROP 204 DWR (DEPT. OF WATER RESOURCES)

071 071 CLEAN WATER GRANT 25% MATCH

072 072 CLEAN WATER GRANT WELL #6

073 073 PROP 13 WATER FEASIBILITY STUDY

074 074 RECYCLING

080 080 NUISANCE & WEED ABATEMENT

081 081 CODE ENFORCEMENT

082 082 DWR-GRANT

085 085 WINTER STORM DAMAGE

086 086 DWR - INFRASTRUCTURE PROJECT

087 087 - DWR/DHS - INFILTRATION GALLERY Proj 1210012-02

088 088 Not used

089 089 Brownfield Grant

EPA BF-96951001-0

090 090 DOWNTOWN PLAZA DEVELOPMENT

096 096 HOME

097 097 HOME PI

099 099 WATER PUMP REPLACEMENT 03-STBG-1845

(PF) PROPRIETARY FUNDS

050 050 SEWER

051 051 SEWER RESERVE

052 052 SEWER CAPITAL

053 053 SEWER ASSESSMENT DISTRICT #1

054 054 SEWER DEBT SERVICE

060 060 WATER

061 061 WATER CAPITAL

(FF) FIDUCIARY FUNDS

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CITY OF RIO DELL

Fund Listing

091 091 DISASTER DONATION TRUST
092 092 ANIMAL CARE FACILITY
093 093 SPAYED & NEUTER FUND
094 094 PARKS & RECREATION FUNDRAISING
095 095 ANNIVERSARY FUND

**CITY OF RIO DELL
Distribution Tables**

Distribution Table**Source** **Description**

???? 09 060 ???? ????
 ???? 04 027 ???? ????
 ???? 04 074 ???? ????
 2

<all>

STREET SPREAD as of 7/1/11

14.0000
 0.6000
 0.7000

Inactive
 Has Units

Mask and Description

???? 09 020 0000 0000
 ???? 09 024 0000 0000
 ???? 09 026 ???? ????
 ???? ?? ??? ???? ????
 2 OLD

<all>

STREET SPREAD as of 7/1/06

Percentage
 36.0000
 54.0000
 10.0000
 0.0000

Inactive
 Has Units

Mask and Description

???? 09 020 0000 0000
 ???? 09 024 0000 0000
 3

<all>

PUBLIC WORKS as of 7/1/11

Percentage
 36.0000
 64.0000

Inactive
 Has Units

Mask and Description

???? 09 020 0000 0000
 ???? 09 024 0000 0000
 ???? 09 050 0000 0000
 ???? 09 026 ???? ????
 ???? 09 060 0000 0000
 3 OLD

<all>

PUBLIC WORKS as of 7/1/06

Percentage
 4.0000
 7.0000
 53.0000
 1.0000
 35.0000

Inactive
 Has Units

Mask and Description

???? 09 020 0000 0000
 ???? 09 024 0000 0000
 ???? 09 050 0000 0000
 ???? 09 060 0000 0000
 4 OLD

<all>

STREET LIGHTING as of 7/1/06

Percentage
 9.0000
 16.0000
 35.0000
 40.0000

Inactive
 Has Units

Mask and Description

???? 09 024 0000 0000

Percentage
 100.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
5	<all>	WATER/SEWER as of 7/1/11	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u> ???? 09 050 0000 0000 ???? 09 060 0000 0000			50.0000 50.0000
5 OLD	<all>	WATER/SEWER as of 7/1/06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u> ???? 09 050 0000 0000 ???? 09 060 0000 0000			50.0000 50.0000
6	<all>	RECYCLING as of 7/1/11	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u> ???? 04 027 ????? ????? ???? 04 074 ????? ?????			70.0000 30.0000
7	<all>	CITY CLERK 07/01/09	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u> ???? 02 020 0000 0000 ???? 02 024 0000 0000 ???? 02 050 0000 0000 ???? 10 ??? ????? ????? ???? 11 ??? ????? ????? ???? 02 060 0000 0000 ???? 02 000 0000 0000			1.0000 1.5000 26.0000 25.0000 25.0000 16.5000 5.0000
8 City Hall	<all>	City hall Distribution Table 7/1/11	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u> ???? 02 000 ????? ????? ???? 03 000 ????? ????? ???? 02 020 ????? ????? ???? 03 020 ????? ????? ???? 02 024 ????? ????? ???? 03 024 ????? ????? ???? 02 050 ????? ????? ???? 03 050 ????? ????? ???? 02 060 ????? ?????			2.2000 5.9000 0.2000 0.4000 0.3000 0.7000 4.2000 11.3000 3.7000

**CITY OF RIO DELL
Distribution Tables**

Distribution Table

Source

Description

???? 03 060	????	9.9000
???? 07 000	????	36.3000
???? 09 020	????	0.7000
???? 09 024	????	0.9000
???? 09 050	????	6.3000
???? 09 060	????	5.1000
???? 04 027	????	0.7000
???? 04 074	????	0.1000
???? 09 026	????	0.5000
???? 10 000	????	8.8000
???? 09 020	????	1.8000

9 City Hall - No PD

<all>

City hall Distribution Table 7/1/11

- Inactive
- Has Units

Mask and Description

???? 02 000	????	<u>Percentage</u>
???? 10 000	????	3.4000
???? 03 000	????	13.7000
???? 11 000	????	9.4000
???? 02 020	????	2.7000
???? 03 020	????	0.2000
???? 02 024	????	0.7000
???? 03 024	????	0.4000
???? 02 050	????	1.1000
???? 03 050	????	6.6000
???? 02 060	????	17.5000
???? 03 060	????	5.7000
???? 09 020	????	15.3000
???? 09 024	????	1.0000
???? 09 026	????	1.4000
???? 09 026	????	0.7000
???? 09 050	????	9.7000
???? 09 060	????	7.9000
???? 04 027	????	1.1000
???? 04 074	????	1.5000

Admin Asst FD/CM

P/R

Finance & City Management
Administrative Assistant 50/50 as of
09/02/08.

- Inactive
- Has Units

Mask and Description

???? 02 000 0000 0000		<u>Percentage</u>
		4.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input checked="" type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
Admin Asst FD/CM	<all>	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4.0000
<u>Mask and Description</u> ???? 02 000 0000 0000 ???? 02 020 0000 0000					1.7500
Admin Asst FD/CM	P/R	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.7500
<u>Mask and Description</u> ???? 02 020 0000 0000					1.7500
Admin Asst FD/CM	<all>	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3.7500
<u>Mask and Description</u> ???? 02 024 0000 0000					3.7500
Admin Asst FD/CM	P/R	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3.7500
<u>Mask and Description</u> ???? 02 024 0000 0000 ???? 02 050 0000 0000					20.5000
Admin Asst FD/CM	<all>	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20.0000
<u>Mask and Description</u> ???? 02 050 0000 0000 ???? 02 060 0000 0000					20.0000
Admin Asst FD/CM	P/R	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20.0000
<u>Mask and Description</u> ???? 02 060 0000 0000					20.0000
Admin Asst FD/CM	<all>	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4.0000
<u>Mask and Description</u> ???? 03 000 0000 0000					4.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input checked="" type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
Admin Asst FD/CM <u>Mask and Description</u> ???? 03 000 0000 0000	P/R	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4.0000
Admin Asst FD/CM <u>Mask and Description</u> ???? 03 020 0000 0000	<all>	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.7500
Admin Asst FD/CM <u>Mask and Description</u> ???? 03 020 0000 0000	P/R	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1.7500
Admin Asst FD/CM <u>Mask and Description</u> ???? 03 024 0000 0000	<all>	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3.7500
Admin Asst FD/CM <u>Mask and Description</u> ???? 03 024 0000 0000	P/R	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3.7500
Admin Asst FD/CM <u>Mask and Description</u> ???? 03 050 0000 0000	<all>	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20.5000
Admin Asst FD/CM <u>Mask and Description</u> ???? 03 050 0000 0000	P/R	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20.5000
Admin Asst FD/CM <u>Mask and Description</u> ???? 03 060 0000 0000	<all>	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20.0000

CITY OF RIO DELL Distribution Tables

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
Admin Asst FD/CM	P/R	Finance & City Management Administrative Assistant 50/50 as of 09/02/08.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20.0000
<u>Mask and Description</u> ???? 03 060 0000 0000					
Brownfields ERS Site	P/R	Brownfields Eel River Sawmills Site as of 07/01/09	<input type="checkbox"/>	<input type="checkbox"/>	100.0000
<u>Mask and Description</u> ???? 14 089 1001 0153					
City Clerk	P/R	CITY CLERK 07/01/09	<input type="checkbox"/>	<input type="checkbox"/>	1.0000
<u>Mask and Description</u> ???? 02 020 0000 0000 ???? 02 024 0000 0000 ???? 02 050 0000 0000 ???? 10 ??? ????? ???? ???? 11 ??? ????? ???? ???? 02 060 0000 0000 ???? 02 000 0000 0000					
CM	P/R	CM Payroll as of 07/01/11	<input type="checkbox"/>	<input type="checkbox"/>	21.0000
<u>Mask and Description</u> ???? 02 000 ????? ???? ???? 02 024 0000 0000 ???? 02 050 0000 0000 ???? 02 060 0000 0000 ???? 02 020 ????? ???? ???? ?? ??? ????? ???? 0.0000					
CM(7/1/06)	<all>	CITY MANAGER SPLIT as of 7/1/06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	38.0000
<u>Mask and Description</u> ???? 02 000 0000 0000 ???? 02 020 0000 0000 ???? 02 024 0000 0000 ???? 02 050 0000 0000 ???? 02 060 0000 0000					
					5.5000
					3.0000
					20.0000
					33.5000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
CustDep	C/R	Customer Deposits (Sewer/Water) as of 7/1/06	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u>			
		2410 00 060 0000 0000 Deposit - Water Customer			76.9200
		2410 00 050 0000 0000 Deposit - Sewer Customer			23.0800
FD	<all>	FD as of 07/01/09	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u>			
		???? 03 000 0000 0000			10.0000
FD	P/R	FD as of 07/01/11	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u>			
		???? 03 000 0000 0000			21.0000
FD	<all>	FD as of 07/01/09	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u>			
		???? 03 020 0000 0000			2.0000
FD	P/R	FD as of 07/01/11	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u>			
		???? 03 020 0000 0000			1.5000
		???? 03 024 0000 0000			2.5000
FD	<all>	FD as of 07/01/09	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u>			
		???? 03 024 0000 0000			3.0000
FD	P/R	FD as of 07/01/11	<input type="checkbox"/>	<input type="checkbox"/>	
		<u>Mask and Description</u>			
		???? 03 050 0000 0000			40.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
FD	<all>	FD as of 07/01/09	<input type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 050 0000 0000					52.0000
FD	P/R	FD as of 07/01/11	<input type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 060 0000 0000					35.0000
FD	<all>	FD as of 07/01/09	<input type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 060 0000 0000					33.0000
FD-2006	<all>	FINANCE DEPT SPLIT as of 7/1/06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 000 0000 0000 ???? 03 020 0000 0000 ???? 03 024 0000 0000 ???? 03 050 0000 0000 ???? 03 060 0000 0000					38.0000 5.5000 3.0000 20.0000 33.5000
Old PW/24	P/R	PUBLIC WORKS/STREETS as of 02/12/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 024 0000 0000					100.0000
Old 1	<all>	GENERAL GOVT SPREAD to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? ?? 000 0000 0000 ???? ?? 020 0000 0000 ???? ?? 021 0000 0000 ???? ?? 022 0000 0000 ???? ?? 023 0000 0000 ???? ?? 024 0000 0000 ???? ?? 050 0000 0000 ???? ?? 060 0000 0000					38.0000 1.6900 1.6900 2.3700 0.0900 2.6600 20.0000 33.5000

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input checked="" type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
Old 2	<all>	STREET SPREAD to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 020 0000 0000					19.8700
Old 2	<all>	STREET SPREAD as of 7/1/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 020 0000 0000					0.0000
Old 2	<all>	STREET SPREAD as of 7/1/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 020 0000 0000 ???? 09 024 0000 0000					37.0000 63.0000
Old 2	<all>	STREET SPREAD to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 021 0000 0000					19.9000
Old 2	<all>	STREET SPREAD as of 7/1/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 024 0000 0000					92.0000
Old 2	<all>	STREET SPREAD to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 022 0000 0000					27.9100
Old 2	<all>	STREET SPREAD as of 7/1/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 026 ????? ????					8.0000
Old 2	<all>	STREET SPREAD to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u>					<u>Percentage</u>

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
Old 3	<all>	PUBLIC WORKS as of 7/1/07	1.0600 31.2600 <input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 023 0000 0000 ???? 09 024 0000 0000			<u>Percentage</u> 13.0000
Old 3	<all>	PUBLIC WORKS to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 020 0000 0000			<u>Percentage</u> 4.9700
Old 3	<all>	PUBLIC WORKS as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 020 0000 0000			<u>Percentage</u> 0.0000
Old 3	<all>	PUBLIC WORKS to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 021 0000 0000			<u>Percentage</u> 4.9700
Old 3	<all>	PUBLIC WORKS as of 7/1/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 024 0000 0000			<u>Percentage</u> 0.0000
Old 3	<all>	PUBLIC WORKS as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 024 0000 0000 ???? 09 050 0000 0000			<u>Percentage</u> 6.0000 46.0000
Old 3	<all>	PUBLIC WORKS to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 022 0000 0000			<u>Percentage</u> 6.9800

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
Old 4	<all>	STREET LIGHTING to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 55.5600
<u>Mask and Description</u> ???? 09 024 0000 0000			
Old 4	<all>	STREET LIGHTING as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 32.0000
<u>Mask and Description</u> ???? 09 020 0000 0000			
Old 4	<all>	STREET LIGHTING as of 7/1/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 63.0000 37.0000
<u>Mask and Description</u> ???? 09 020 0000 0000 ???? 09 020 ???? ????			
Old 4	<all>	STREET LIGHTING as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 60.0000
<u>Mask and Description</u> ???? 09 024 ???? ????			
Old 4	<all>	STREET LIGHTING to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 44.4400
<u>Mask and Description</u> ???? 09 026 0000 0000			
Old 4	<all>	STREET LIGHTING as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 8.0000
<u>Mask and Description</u> ???? 09 026 ???? ????			
Old 5	<all>	WATER/SEWER as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 47.0000
<u>Mask and Description</u> ???? 09 050 0000 0000			
Old 5	<all>	WATER/SEWER as of 7/1/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u>
<u>Mask and Description</u>			

CITY OF RIO DELL
Distribution Tables

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
Old 5	<all>	WATER/SEWER to 7-1-06	47.0000 <input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 050 0000 0000 ???? 09 060 0000 0000			<u>Percentage</u> 50.0000 50.0000
Old 5	<all>	WATER/SEWER as of 7/1/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 060 0000 0000			<u>Percentage</u> 53.0000
Old 5	<all>	WATER/SEWER as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 060 0000 0000			<u>Percentage</u> 53.0000
Old BD/00	P/R	BUILDING/GENERAL FUND to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 11 000 0000 0000			<u>Percentage</u> 100.0000
Old BD/00	P/R	BUILDING/GENERAL FUND as of 7/1/06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 11 000 0000 0000			<u>Percentage</u> 100.0000
Old BD/81	P/R	BUILDING/CODE	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 11 081 0000 0000			<u>Percentage</u> 100.0000
Old City Clerk	P/R	City Clerk as of 07/01/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? ?? ??? ????? ???? ?			<u>Percentage</u> 0.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input checked="" type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
Old City Clerk	P/R	City Clerk as of 07/01/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	25.0000
<u>Mask and Description</u> ???? 11 ??? ????? ????					
Old City Clerk	P/R	CITY CLERK 07/01/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	23.7500
<u>Mask and Description</u> ???? 11 ??? ????? ????					
???? 02 060 0000 0000					
Old City Clerk	P/R	City Clerk as of 07/01/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	16.0000
<u>Mask and Description</u> ???? 02 060 0000 0000					
Old City Clerk	P/R	CITY CLERK 07/01/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0.0000
<u>Mask and Description</u> ???? 02 000 0000 0000					
Old City Clerk	P/R	City Clerk as of 07/01/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	17.0000
<u>Mask and Description</u> ???? 02 000 0000 0000					
Old CM	P/R	CM as of 7/1/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0.0000
<u>Mask and Description</u> ???? 02 000 0000 0000					
Old CM	P/R	CITY MANAGER SPLIT as of 02/07/07 mintz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0.0000
<u>Mask and Description</u> ???? 02 000 0000 0000					
Old CM	P/R	CITY MANAGER SPLIT as of 07/01/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u>					
<u>Percentage</u>					

CITY OF RIO DELL
Distribution Tables

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
???? 02 000 0000 0000 Old CM	<all>	CITY MANAGER SPLIT to 7-1-06	34.0000 <input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 02 000 0000 0000			<u>Percentage</u> 38.0000
OLD CM	P/R	CITY MANAGER SPLIT as of 7/1/06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 02 000 0000 0000			<u>Percentage</u> 38.0000
Old CM	<all>	CITY MANAGER SPLIT to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 02 020 0000 0000			<u>Percentage</u> 1.6900
Old CM	P/R	CM as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 02 020 0000 0000			<u>Percentage</u> 0.0000
Old CM	P/R	CITY MANAGER SPLIT as of 07/01/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 02 020 0000 0000			<u>Percentage</u> 4.0000
OLD CM	P/R	CITY MANAGER SPLIT as of 7/1/06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 02 020 0000 0000			<u>Percentage</u> 4.0000
Old CM	P/R	CITY MANAGER SPLIT as of 02/07/07 mintz	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 02 020 0000 0000			<u>Percentage</u> 10.0000
Old CM	P/R	CM as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>

**CITY OF RIO DELL
Distribution Tables**

Distribution Table**Source****Description**

Old CM	???? 02 024 0000 0000	P/R	CITY MANAGER SPLIT as of 02/07/07 mintz	7.5000 <input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 14.0000
Old CM	<u>Mask and Description</u> ???? 02 024 0000 0000	<all>	CITY MANAGER SPLIT to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 1.6900
OLD CM	<u>Mask and Description</u> ???? 02 021 0000 0000	P/R	CITY MANAGER SPLIT as of 7/1/06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 4.5000
Old CM	<u>Mask and Description</u> ???? 02 024 0000 0000	P/R	CITY MANAGER SPLIT as of 07/01/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 5.0000
OLD CM	<u>Mask and Description</u> ???? 02 024 0000 0000	P/R	CITY MANAGER SPLIT as of 7/1/06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 20.0000
Old CM	<u>Mask and Description</u> ???? 02 050 0000 0000	<all>	CITY MANAGER SPLIT to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 2.3700
Old CM	<u>Mask and Description</u> ???? 02 022 0000 0000	P/R	CITY MANAGER SPLIT as of 02/07/07 mintz	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u> 10.0000
Old CM	<u>Mask and Description</u> ???? 02 050 0000 0000	P/R	CITY MANAGER SPLIT as of 07/01/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units <u>Percentage</u>
	<u>Mask and Description</u>			<u>Percentage</u>

**CITY OF RIO DELL
Distribution Tables**

Distribution Table**Source****Description**

???? 02 050 0000 0000			24.0000
Old CM	P/R	CM as of 7/1/08	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>
???? 02 050 0000 0000			45.0000
???? 02 060 0000 0000			47.5000
OLD CM	P/R	CITY MANAGER SPLIT as of 7/1/06	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>
???? 02 060 0000 0000			33.5000
Old CM	P/R	CITY MANAGER SPLIT as of 07/01/07	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>
???? 02 060 0000 0000			33.0000
Old CM	P/R	CITY MANAGER SPLIT as of 02/07/07 mintz	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>
???? 02 060 0000 0000			66.0000
Old CM	<all>	CITY MANAGER SPLIT to 7-1-06	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>
???? 02 023 0000 0000			0.0900
Old CM	P/R	CM as of 7/1/08	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>
???? ?? ??? ????? ????			0.0000
Old CM	P/R	CITY MANAGER SPLIT as of 07/01/07	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>
???? ?? ??? ????? ????			0.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
Old CM	<all>	CITY MANAGER SPLIT to 7-1-06	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
			<u>Percentage</u>
<u>Mask and Description</u> ???? 02 024 0000 0000			2.6600
???? 02 050 0000 0000			20.0000
???? 02 060 0000 0000			33.5000
Old CM/37	P/R	CITY MGR/CDBG to 7-1-06	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
			<u>Percentage</u>
<u>Mask and Description</u> ???? 02 037 1006 0106			100.0000
Old CustDep	C/R	Customer Deposits (Sewer/Water) to 7-1-06	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
			<u>Percentage</u>
<u>Mask and Description</u> 2410 00 060 0000 0000 Deposit - Water Customer			50.0000
2410 00 050 0000 0000 Deposit - Sewer Customer			50.0000
Old FD	P/R	FD as of 7/1/08	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
			<u>Percentage</u>
<u>Mask and Description</u> ???? 03 000 0000 0000			8.0000
Old FD	P/R	Finance Spread as of 07/01/07	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
			<u>Percentage</u>
<u>Mask and Description</u> ???? 03 000 0000 0000			34.0000
Old FD	P/R	FINANCE DEPT SPLIT as of 02/07/07 Mintz	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
			<u>Percentage</u>
<u>Mask and Description</u> ???? 03 000 0000 0000			0.0000
Old FD	<all>	FINANCE DEPT SPLIT to 7-1-06	<input checked="" type="checkbox"/> Inactive
			<input type="checkbox"/> Has Units
			<u>Percentage</u>
<u>Mask and Description</u> ???? 03 000 0000 0000			38.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input checked="" type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
OLD FD	P/R	FINANCE DEPT SPLIT as of 07/01/06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 000 0000 0000					38.0000
Old FD	<all>	FINANCE DEPT SPLIT to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 020 0000 0000					1.6900
Old FD	P/R	FD as of 7/1/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 020 0000 0000					0.0000
Old FD	P/R	FINANCE DEPT SPLIT as of 02/07/07 Mintz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 020 0000 0000					10.0000
Old FD	P/R	Finance Spread as of 07/01/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 020 0000 0000					4.0000
OLD FD	P/R	FINANCE DEPT SPLIT as of 07/01/06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 020 0000 0000					4.0000
Old FD	<all>	FINANCE DEPT SPLIT to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 021 0000 0000					1.6900
Old FD	P/R	Finance Spread as of 07/01/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 024 0000 0000					5.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input checked="" type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
Old FD	P/R	FD as of 7/1/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 024 0000 0000					7.5000
Old FD	P/R	FINANCE DEPT SPLIT as of 02/07/07 Mintz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 024 0000 0000					14.0000
OLD FD	P/R	FINANCE DEPT SPLIT as of 07/01/06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 024 0000 0000					4.5000
Old FD	P/R	FD as of 7/1/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 050 0000 0000					41.0000
Old FD	<all>	FINANCE DEPT SPLIT to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 022 0000 0000					2.3700
Old FD	P/R	Finance Spread as of 07/01/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 050 0000 0000					24.0000
OLD FD	P/R	FINANCE DEPT SPLIT as of 07/01/06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 050 0000 0000					20.0000
Old FD	P/R	FINANCE DEPT SPLIT as of 02/07/07 Mintz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 050 0000 0000					10.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
Old FD	P/R	FD as of 7/1/08	66.0000 <input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03 060 0000 0000			<u>Percentage</u> 43.5000
Old FD	P/R	Finance Spread as of 07/01/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03 060 0000 0000			<u>Percentage</u> 33.0000
OLD FD	P/R	FINANCE DEPT SPLIT as of 07/01/06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03 060 0000 0000			<u>Percentage</u> 33.5000
Old FD	<all>	FINANCE DEPT SPLIT to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03 023 0000 0000			<u>Percentage</u> 0.0900
Old FD	P/R	FD as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? ?? ??? ????? ????			<u>Percentage</u> 0.0000
Old FD	P/R	Finance Spread as of 07/01/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03000 0000 0000			<u>Percentage</u> 0.0000
Old FD	<all>	FINANCE DEPT SPLIT to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03 024 0000 0000			<u>Percentage</u> 2.6600
OLD FD	P/R	FINANCE DEPT SPLIT as of 07/01/06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>

CITY OF RIO DELL
Distribution Tables

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
???? ?? ??? ????? ???? Old FD	<all>	FINANCE DEPT SPLIT to 7-1-06	0.0000 <input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03 050 0000 0000 ???? 03 060 0000 0000			<u>Percentage</u> 20.0000 33.5000
Old FD/37	P/R	FINANCE/CDBG 1925 to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03 037 1006 0106			<u>Percentage</u> 100.0000
OLD FD/37 CDBG In Kind	P/R	FD CDBG In Kind as of 2/19/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03 000 1017 0137 ???? 03 020 1017 0137 ???? 03 024 1017 0137 ???? 03 050 1017 0137 ???? 03 060 1017 0137			<u>Percentage</u> 0.0000 10.0000 14.0000 10.0000 66.0000
Old FD/37 In Kind	P/R	FD CDBG In Kind as of 07/01/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 03 000 1017 0137 ???? 03 020 1017 0137 ???? 03 024 1017 0137 ???? 03 050 1017 0137 ???? 03 060 1017 0137			<u>Percentage</u> 34.0000 4.0000 5.0000 24.0000 33.0000
OLD FD/74	P/R	FD/74 as of 7/1/06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 074 0000 0000			<u>Percentage</u> 100.0000
Old FD/74	P/R	FD/74 to 7-1-06	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> 5000 03 074 0000 0000 Full Time Salaries			<u>Percentage</u> 100.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input checked="" type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
OLD PD/00	P/R	POLICE/GENERAL FUND as of 7/1/06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 07 000 0000 0000					100.0000
OLD PD/00	P/R	POLICE/GENERAL FUND as of 02/08/07 Per Mintz Settlement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 07 000 0000 0000					25.0000
Old PD/00	P/R	POLICE/GENERAL FUND to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 07 000 0000 0000					100.0000
OLD PD/00	P/R	POLICE/GENERAL FUND as of 02/08/07 Per Mintz Settlement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 07 040 0000 0000					75.0000
Old PD/40	P/R	POLICE/SLESF to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 07 040 0000 0000					100.0000
Old PW	P/R	PUBLIC WORKS as of 7/1/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 020 0000 0000 ???? 09 024 0000 0000 ???? 09 050 0000 0000 ???? 09 060 0000 0000 ???? ?? ??? ????? ????					0.0000 4.0000 47.0000 49.0000 0.0000
Old PW/20	P/R	PUBLIC WORKS/STREETS to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 020 0000 0000					100.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input checked="" type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
Old PW/20	P/R	PUBLIC WORKS/STREETS as of 7/1/06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 020 0000 0000					100.0000
Old PW/24	P/R	PUBLIC WORKS/STREETS as of 07/01/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 020 0000 0000 ???? 09 020 ???? ????					63.0000 37.0000
Old PW/50	P/R	PUBLIC WORKS/SEWER to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 050 0000 0000					100.0000
Old PW/60	P/R	PUBLIC WORKS/WATER to 7-1-06	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 060 0000 0000					100.0000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? ?? 000 0000 0000					6.5000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? ?? 000 0000 0000					34.0000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/08	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? ?? 020 0000 0000					0.0000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/07	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u>					<u>Percentage</u>

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/08	4.0000 <input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? ?? 024 0000 0000			<u>Percentage</u> 7.5000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? ?? 024 0000 0000			<u>Percentage</u> 5.0000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? ?? 050 0000 0000			<u>Percentage</u> 41.0000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? ?? 050 0000 0000			<u>Percentage</u> 24.0000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? ?? 060 0000 0000			<u>Percentage</u> 45.0000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? ?? 060 0000 0000			<u>Percentage</u> 33.0000
Old1	<all>	GENERAL GOVT SPREAD as of 7/1/08	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? ?? ??? ????? ????			<u>Percentage</u> 0.0000
Old6	<all>	RECYCLING as of 7/1/07	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
???? 04 027 ???? ???? ???? 04 074 ???? ???? ???? ?? ??? ???? ???? OldPW/CDBG	P/R	PW/CDBG as of 7/1/08	65.0000 35.0000 0.0000 <input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 14 037 1017 0105 PD/00	P/R	POLICE/GENERAL FUND as of 07/01/07	<u>Percentage</u> 100.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 07 000 0000 0000 PD/40	P/R	POLICE/SLESF as of 7/1/06	<u>Percentage</u> 100.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 07 040 0000 0000 PLANNING	P/R	PLANNING 03/28/2011	<u>Percentage</u> 100.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 10 000 0000 0000 PW	P/R	PUBLIC WORKS as of 7/1/11	<u>Percentage</u> 100.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 020 0000 0000 ???? 09 024 0000 0000 ???? 09 050 0000 0000 ???? 09 026 ???? ???? ???? 09 060 0000 0000 PW/37	P/R	Public Works CDBG Activity Delivery	<u>Percentage</u> 5.0000 7.0000 48.0000 1.0000 39.0000 <input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 037 1017 0105 PW/50	P/R	PUBLIC WORKS/SEWER as of 7/1/06	<u>Percentage</u> 100.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u>			<u>Percentage</u>

CITY OF RIO DELL Distribution Tables

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
???? 09 050 0000 0000 PW/52 Solids & Disinfection Mgmt #1	P/R	PW Solids and Disinfection Mgmt. as of 07/01/09	100.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 14 052 1025 0131			<u>Percentage</u> 100.0000
PW/60	P/R	PUBLIC WORKS/WATER as of 7/1/06	<input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 060 0000 0000			<u>Percentage</u> 100.0000
PW/Parks	P/R	Public Works Parks 07/01/07	<input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 020 ???? 0154 ???? 09 024 ???? 0154 ???? 09 026 ???? 0154			<u>Percentage</u> 34.0000 57.0000 9.0000
PW/STREETS	P/R	Public WorksSTREETS 07/01/11	<input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 09 020 ???? ???? ???? 09 024 ???? ???? ???? 09 026 ???? ????			<u>Percentage</u> 36.0000 54.0000 10.0000
RECYCLING	P/R	Recycling Split as of 07/01/11	<input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 04 027 ???? ???? ???? 04 074 ???? ????			<u>Percentage</u> 70.0000 30.0000
Sewer Phase II	P/R	Sewer Phase II	<input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 14 052 1026 0131			<u>Percentage</u> 100.0000
X - Old CM/37	P/R	CITY MGR/CDBG	<input checked="" type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 02 037 0000 0000			<u>Percentage</u> 100.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	<input checked="" type="checkbox"/> Inactive	<input type="checkbox"/> Has Units	<u>Percentage</u>
X - Old FD/37	P/R	FINANCE/CDBG	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 03 037 0000 0000					100.0000
Z FD/CDBG	P/R	FINANCE/CDBG as of 7/1/08	<input type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 14 037 1017 0106					100.0000
z1	<all>	GENERAL GOVT SPREAD as of 7/1/09	<input type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? ?? 000 0000 0000 ???? ?? 020 0000 0000 ???? ?? 024 0000 0000 ???? ?? 050 0000 0000 ???? ?? 060 0000 0000 ???? ?? ??? ????? ?????					10.0000 2.0000 3.0000 52.0000 33.0000 0.0000
z2	<all>	STREET SPREAD as of 7/1/08	<input type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 020 0000 0000 ???? 09 024 0000 0000 ???? 09 026 ????? ?????					34.0000 57.0000 9.0000
z4	<all>	STREET LIGHTING as of 7/1/09	<input type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 020 0000 0000 ???? 09 024 ????? ???? ???? 09 026 ????? ?????					34.0000 57.0000 9.0000
z5	<all>	WATER/SEWER as of 7/1/09	<input type="checkbox"/>	<input type="checkbox"/>	
<u>Mask and Description</u> ???? 09 050 0000 0000 ???? 09 060 0000 0000 ???? ?? ??? ????? ?????					60.0000 40.0000 0.0000

**CITY OF RIO DELL
Distribution Tables**

Distribution Table

Source

Description

z6

<all>

RECYCLING as of 7/1/08

- Inactive
- Has Units
- Percentage**
- 67.5000
- 32.5000

Mask and Description

???? 04 027 ???? ????
???? 04 074 ???? ????
z8 City Hall

<all>

City hall Distribution Table 7/1/09

- Inactive
- Has Units

Mask and Description

???? 02 000 ???? ????
???? 03 000 ???? ????
???? 02 020 ???? ????
???? 03 020 ???? ????
???? 02 024 ???? ????
???? 03 024 ???? ????
???? 02 050 ???? ????
???? 03 050 ???? ????
???? 02 060 ???? ????
???? 03 060 ???? ????
???? 07 000 ???? ????
???? 09 020 ???? ????
???? 09 024 ???? ????
???? 09 050 ???? ????
???? 09 060 ???? ????
Z9 City Hall - No PD

<all>

City hall Distribution Table 7/1/09

- Percentage**
- 2.0000
- 2.0000
- 0.4000
- 0.4000
- 0.6000
- 0.6000
- 11.0000
- 11.0000
- 7.0000
- 7.0000
- 47.0000
- 0.5000
- 0.8000
- 5.8000
- 3.9000

- Inactive
- Has Units

Mask and Description

???? 02 000 ???? ????
???? 10 000 ???? ????
???? 03 000 ???? ????
???? 11 000 ???? ????
???? 02 020 ???? ????
???? 03 020 ???? ????
???? 02 024 ???? ????
???? 03 024 ???? ????
???? 02 050 ???? ????
???? 03 050 ???? ????
???? 02 060 ???? ????
???? 03 060 ???? ????
???? 09 020 ???? ????
Z9 City Hall - No PD

- Percentage**
- 2.5000
- 6.5000
- 3.0000
- 6.5000
- 0.5000
- 0.4000
- 0.5000
- 0.7500
- 15.0000
- 15.0000
- 9.7500
- 11.0000
- 1.0000

**CITY OF RIO DELL
Distribution Tables**

<u>Distribution Table</u>	<u>Source</u>	<u>Description</u>	
???? 09 024 ???? ???? ???? 09 026 ???? ???? ???? 09 050 ???? ???? ???? 09 060 ???? ???? ZCM/37	P/R	CITY MGR/CDBG as of 7/1/06	2.0000 0.3000 14.3000 11.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 14 037 1017 0106 zFD/37 CDBG In Kind	<all>	FD CDBG In Kind as of 7/1/08	<u>Percentage</u> 100.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 14 037 1017 0137 ZHeadwaters Food Collaborative	P/R	Headwaters Food Collaborative Grant	<u>Percentage</u> 100.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 14 000 1022 0156 ZHOME	P/R	HOME Grant	<u>Percentage</u> 100.0000 <input type="checkbox"/> Inactive <input type="checkbox"/> Has Units
<u>Mask and Description</u> ???? 14 096 1024 0149			<u>Percentage</u> 100.0000

CRIME AND FIDELITY
CR DS 04 08 07

**GOVERNMENT CRIME
POLICY DECLARATIONS**

POLICY NUMBER:
02-211-26-48
REPLACEMENT OF
POLICY NUMBER:
01-956-52-69

In Return For The Payment Of The Premium, And Subject To All The Terms And Conditions Of This Policy,
We Agree With You To Provide The Insurance As Stated In This Policy.

Coverage Is Written:

Primary Excess Coindemnity Concurrent

Company Name Area: <i>National Union Fire Insurance Company of Pittsburgh, Pa.</i>	
Producer Name Area: <i>ALLIANT INSURANCE SERVICES, INC. 1301 DOVE ST NEWPORT BEACH, CA 92660-2412</i>	
Named Insured:	<i>MEMBERS OF THE ALLIANT CRIME INSURANCE PROGRAM (ACIP) (as endorsed)</i>
(including any Employee Welfare or Benefit Plans)	
Mailing Address:	<i>c/o ALLIANT INSURANCE SERVICES 1301 DOVE ST, STE 200 NEWPORT BEACH, CA 92660</i>
Policy Period	
From:	<i>July 1, 2012</i>
To:	<i>July 1, 2013</i> 12:01 A.M. at your mailing address shown above.

Insuring Agreements	Limit Of Insurance Per Occurrence	Deductible Amount Per Occurrence
1. Employee Theft - Per Loss Coverage	PER SCHEDULE	PER SCHEDULE
2. Employee Theft - Per Employee Coverage	Not Covered	
3. Forgery Or Alteration	PER SCHEDULE	PER SCHEDULE
4. Inside The Premises - Theft Of Money And Securities	PER SCHEDULE	PER SCHEDULE
5. Inside The Premises - Robbery Or Safe Burglary Of Other Property	PER SCHEDULE	PER SCHEDULE
6. Outside The Premises	PER SCHEDULE	PER SCHEDULE
7. Computer Fraud	PER SCHEDULE	PER SCHEDULE
8. Funds Transfer Fraud	PER SCHEDULE	PER SCHEDULE
9. Money Orders And Counterfeit Money	PER SCHEDULE	PER SCHEDULE

CRIME AND FIDELITY
CR DS 04 08 07

**GOVERNMENT CRIME
POLICY DECLARATIONS**

POLICY NUMBER:
02-211-26-48
REPLACEMENT OF
POLICY NUMBER:
01-956-52-69

If "Not Covered" is inserted above opposite any specified Insuring Agreement, such Insuring Agreement and any other reference thereto in this policy is deleted.

Endorsements Forming Part Of This Policy When Issued:
#1, #2, #3, #4, #5, #6, #7, #8, #9, #10, #11, #12, #13, #14, #15, #16, #17, #18, #19, #20, #21, #22, #23,
#24, #25, #26, #27, #28, #29, #30, #31, #32, #33, #34, #35, #36, #37, #38, #39

Cancellation Of Prior Insurance Issued By Us:

By acceptance of this Policy you give us notice cancelling prior policy Nos. **19565269** ; the
cancellation to be effective at the time this Policy becomes effective.

Premium: \$570,999

Countersignature Of Authorized Representative

Name:

Title:

Signature:

Date:

SECRETARY

PRESIDENT



AUTHORIZED REPRESENTATIVE

SMALL CITIES ORGANIZED RISK EFFORT
LIABILITY
UNDERLYING MEMORANDUM OF COVERAGE
DECLARATIONS

MEMORANDUM NO: SCOLI 015-10

1. **MEMBER ENTITY:** City of Rio Dell
675 Wildwood Ave
Rio Dell, CA 95562
2. **COVERAGE PERIOD:** July 1, 2010 through June 30, 2011
3. **LIMITS OF LIABILITY:**
a. Liability Coverage \$500,000 Each Occurrence
b. Pollution Liability \$100,000 Each Condition

FORMS AND ENDORSEMENTS: LIAB-11
FORMING PART OF THE POLICY AT INCEPTION



President, Roger Carroll

9/15/10

Date

It is agreed that these Declarations and the Memorandum of Coverage together with any endorsements that may be added thereto constitutes the entire coverage agreement.

SMALL CITIES ORGANIZED RISK EFFORT
WORKERS' COMPENSATION
UNDERLYING MEMORANDUM OF COVERAGE
DECLARATIONS

MEMORANDUM NO: SCOWC 011-10

1. **MEMBER ENTITY:** City of Rio Dell
675 Wildwood Ave
Rio Dell, CA 95562
2. **COVERAGE PERIOD:** July 1, 2010 through June 30, 2011
3. **COVERAGE LIMITS:**
a. Workers Compensation \$150,000 Each Occurrence

FORMS AND ENDORSEMENTS: WCOM-10
FORMING PART OF THE POLICY AT INCEPTION



SCORE President, Roger Carroll

9/16/10

Date

Coverage afforded to the Member Entity stated above shall be the same as that provided under the Local Agency Workers' Compensation Excess Joint Powers Authority (LAWCX) Memorandum of Coverage effective July 1, 2010 except as this Memorandum is endorsed or any conflicts with the Joint Powers Agreement, Bylaws or Resolutions of the Small Cities Organized Risk Effort.

2012-2013 PEPIP Property Summary
 Small Cities Organized Risk Effort

See Policy Provisions \$25,000,000 Automatic Acquisition up to \$100,000,000 or a member's Policy Limit of Liability if less than \$100,000,000 for 90 days excluding licensed vehicles for which a sublimit of \$10,000,000 applies per policy Automatic Acquisition and Reporting Condition. Additionally a sublimit of \$2,500,000 applies for Tier 1 Wind Counties, Parishes and Independent Cities for 60 days for the states of Virginia, North Carolina, South Carolina, Georgia, Alabama, Mississippi, Louisiana, Texas and/or situated anywhere within the states of Florida and Hawaii. The peril of EQ is excluded for the states of Alaska and California. If Flood coverage is purchased for all scheduled locations, this extension will extend to include Flood coverage for any location not situated in Flood Zones A or V.

\$	1,000,000	Unscheduled Landscaping, tees, sand traps, greens and athletic fields and further subject to \$25,000 / 25 gallon maximum per item
\$	5,000,000	Scheduled Landscaping, tees, sand traps, greens and athletic fields and further subject to \$25,000 / 25 gallon maximum per item.
\$	50,000,000	Errors & Omissions - This extension does not increase any more specific limit stated elsewhere in this policy or Declarations.
\$	25,000,000	Course of Construction and Additions (including new) for projects with completed values not exceeding the sublimit shown.
\$	2,500,000	Money & Securities for named perils only as referenced within the policy
\$	2,500,000	Unscheduled Fine Arts
\$	250,000	Accidental Contamination per occurrence and annual aggregate per member with \$500,000 annual aggregate for all insureds / members per declaration
\$	500,000	Unscheduled Tunnels, Bridges, Dams, Catwalks (except those not for public use), Roadways, Highways, Streets, Sidewalks, Culverts, Street Lights and Traffic Signals unless a specific value has been declared (excluding coverage for the peril of Earthquake Shock, and excluding Federal Emergency Management Agency (FEMA) and/or Office of Emergency Services (OES) declared disasters)
\$	25,000,000	Increased Cost of Construction due to the enforcement of building codes/ ordinance or law (includes All Risk and Boiler & Machinery)
\$	25,000,000	Transit
\$	2,500,000	Unscheduled Animals; not to exceed \$50,000 per Animal, per Occurrence
\$	2,500,000	Unscheduled Watercraft up to 27 feet
	Included	Per Occurrence for Vehicle Physical Damage Limit

2012-2013 PEPiP Property Summary
 Small Cities Organized Risk Effort

\$	25,000,000	Off Premises Services Interruption including Extra Expense resulting from a covered peril at non-owned/operated locations
\$	5,000,000	Per Occurrence and Annual Aggregate for Earthquake shock on Licensed Vehicles, Unlicensed Vehicles, Contractor's Equipment and Fine Arts for all insured/members in this declaration combined that do not purchase Earthquake coverage
\$	5,000,000	Per Occurrence and Annual Aggregate for Flood on Licensed Vehicles, Unlicensed Vehicles, Contractor's Equipment and Fine Arts for all insured/members in this declaration combined that do not purchase Flood coverage
\$	3,000,000	Contingent Business Interruption, Contingent Extra Expense, Contingent Rental Values and Contingent Tuition Income separately
\$	500,000	Jewelry, Furs, Precious Metals and Precious Stones Separately
\$	1,000,000	Claims Preparation Expenses
\$	50,000,000	Expediting Expenses
\$	1,000,000	Personal Property Outside of the USA
\$	100,000,000	Per Member/Entity Per Occurrence subject to \$200,000,000 Annual Aggregate of Declarations 1-14, 18, 19, 20, 21, 26, 27, 28, 29, 30, 32, 33 and 34 combined as respects Property Damage, Business Interruption, Rental Income and Extra Expense Combined for Terrorism (Primary Layer)
\$	250,000,000	Per Member/Entity for Terrorism (Excess Layer) subject to;
\$	550,000,000	Per Occurrence, All Members combined in Declarations 1-9, 11, 12, 13, 14, 19, 20, 21, 26, 27, 28, 30, 32, 33 and 34 for Terrorism (Excess Layer) subject to;
\$	850,000,000	Annual Aggregate shared by all Members/Entities combined in Declarations 1-9, 11, 12, 13, 14, 19, 20, 21, 26, 27, 28, 30, 32, 33 and 34, as respects Property Damage, Business Interruption, Rental Income and Extra Expense combined for Terrorism (Excess Layer)
	Not Covered	Per Occurrence Per Declaration Upgrade to Green Coverage subject to the lesser of, the cost of upgrade, an additional 25% of the applicable limit of liability shown in the schedule of values or this sub limit.
	Included	Information Security & Privacy Insurance with Electronic Media Liability Coverage. See attached Cyber Coverage Summary for applicable Limits. (Cyber Liability)
	Included	See attached Public Entity Pollution Liability 2012 Insurance Summary for applicable limits and deductibles

- VALUATION:**
- Repair or Replacement Cost
 - Actual Loss Sustained for Time Element Coverages
 - Contractor’s Equipment/Vehicles either Replacement Cost or Actual Cash Value as declared by each member. If not declared, valuation will default to Actual cash value

- EXCLUSIONS
 (Including but not limited to):**
- Seepage & Contamination - *unless otherwise provided by the Pollution Liability Coverage per the Summary if applicable*
 - Cost of Clean-up for Pollution - *unless otherwise provided by the Pollution Liability Coverage per the Summary if applicable*
 - Mold - *unless otherwise provided by the Pollution Liability Coverage per the Summary if applicable*

DEDUCTIBLES: **Deductibles: If two or more deductible amounts provided in the Declaration Page apply for a single occurrence the total to be deducted shall not exceed the largest per occurrence deductible amount applicable. (The Deductible amounts set forth below apply Per Occurrence unless indicated otherwise).**

**“ALL RISK”
 DEDUCTIBLE:** \$ 5000 Per Occurrence, which to apply in the event a more specific deductible is not applicable to a loss

- DEDUCTIBLES FOR
 SPECIFIC PERILS
 AND COVERAGES:**
- Not Covered Per Occurrence for Flood Zones A & V
 - Not Covered All Flood Zones Per Occurrence excluding Flood Zones A & V
 - Not Covered Earthquake Shock: If the stated deductible is a flat dollar amount, the deductible will apply on a Per Occurrence basis, unless otherwise stated. If the stated deductible is on a percentage basis, the deductible will apply Per Occurrence on a Per Unit basis, as defined in the policy form, subject to the stated minimum.
 - \$ 1,000 Per Occurrence for Specially Trained Animals
 - \$ 500,000 Per Occurrence for Unscheduled Tunnels, Bridges, Dams, Catwalks (except those not for public use), Roadways, Highways, Streets, Sidewalks, Culverts, Street Lights and Traffic Signals unless a specific value has been declared (excluding coverage for the peril of Earthquake Shock, and excluding Federal Emergency Management Agency (FEMA) and/or Office of Emergency Services (OES) declared disasters)
 - \$ 10,000 Minimum subject to \$100,000 Maximum per Vehicle or Item for Licensed Vehicles, Unlicensed Vehicles and Contractors Equipment Per Occurrence and Annual aggregate and shared by all members of this Declaration for the peril of Earthquake for members who do not purchase dedicated Earthquake limits
 - \$ 50,000 Per Occurrence and Annual Aggregate and shared by all members of this Declaration for Fine Arts for the peril of Earthquake for members who do not purchase dedicated Earthquake limits

2012-2013 PEPiP Property Summary
Small Cities Organized Risk Effort

\$ 10,000 Minimum subject to \$100,000 Maximum per Vehicle or Item for Licensed Vehicles, Unlicensed Vehicles and Contractor's Equipment Per Occurrence and Annual Aggregate and shared by all members of this Declaration for the peril of Flood for members who do not purchase dedicated Flood limits

\$ 50,000 Per Occurrence and Annual Aggregate and shared by all members of this Declaration for Fine Arts for the peril of Flood for members who do not purchase dedicated Flood limits

24 Hour Waiting Period for Service Interruption for All Perils and Coverages

2.5% of Annual Tax Value per Location for Tax Interruption

\$ 5000 for all members, except \$10,000 for City of Shasta Lake and City of Yreka Vehicle Physical Damage

ACV Vehicle Valuation Basis

\$ 5,000 Per Occurrence for Contractor's Equipment

\$ 5,000 Per Occurrence for Primary Terrorism

\$ 500,000 Per Occurrence for Excess Terrorism (Applies only if the Primary Terrorism Limit is exhausted)

Included Information Security & Privacy Insurance with Electronic Media Liability Coverage. See attached Cyber Coverage Summary for applicable Deductibles. (Cyber Liability)

**TERMS &
CONDITIONS:**

25% Minimum Earned Premium and cancellations subject to 10% penalty

Except Cyber Liability Premium is 100% Earned at Inception

Except Pollution Liability Premium is 100% Earned at Inception

**NOTICE OF
CANCELLATION:**

90 days except 10 days for non-payment of premium

2012-2013 PEPPI Property Summary
Small Cities Organized Risk Effort

	Annual Cost
Total Property Premium:	\$ 223,345
Excess Boiler:	\$ 2,484
ABS Fee:	\$ 6,853
SLT&F's	\$ 7,270
SHR Fee:	\$ 0
Broker Fee:	\$ 0
TOTAL COST:	\$ 239,952
(Including Taxes and Fees)	

BROKER: **ALLIANT INSURANCE SERVICES, INC.**
License No. 0C36861

Susan Adams
Associate Broker

Laurence Voiculescu
Assistant Account Representative

Coverage outlined in this Summary of Insurance is subject to the terms and conditions set forth in the policy. Please refer to policy for specific terms, conditions and exclusions.

IMPORTANT NOTICE: THE NONADMITTED & REINSURANCE REFORM ACT (NRRA) GOES INTO EFFECT ON JULY 21, 2011. ACCORDINGLY, SURPLUS LINES TAX RATES AND REGULATIONS ARE SUBJECT TO CHANGE WHICH COULD RESULT IN AN INCREASE OR DECREASE OF THE TOTAL SURPLUS LINES TAXES AND/OR FEES OWED ON THIS PLACEMENT. IF A CHANGE IS REQUIRED, WE WILL PROMPTLY NOTIFY YOU. ANY ADDITIONAL TAXES AND/OR FEES OWED MUST BE PROMPTLY REMITTED TO ALLIANT INSURANCE SERVICES, INC.

Commissions are customarily paid by the insurance carriers to their agents and to brokers as a percentage of premiums. In addition to the commissions that Alliant receives, its related entity, Alliant Underwriting Services, Inc. ("AUS") may receive compensation from Alliant and/or the carrier for providing underwriting services. The financial impact of the compensation received by AUS is a cost included in the premium. Additionally, the related entities of Alliant Business Services ("ABS") and/or Strategic HR may receive compensation from Alliant and/or the carrier for providing designated, value-added services. Services contracted for by the client directly will be invoiced accordingly. Otherwise, services will be provided at the expense of Alliant and/or the carrier. Further information is available upon written request directed to: Alliant Insurance Services, Attention: Chief Operating Officer, 701 B Street, San Diego, CA 92101.

**Analyzing insurers' over-all performance and financial strength is a task that requires specialized skills and in-depth technical understanding of all aspects of insurance company finances and operations.*

Insurance brokerages such as Alliant Insurance typically rely upon rating agencies for this type of market analysis. Both A.M. Best and Standard and Poor's have been industry leaders in this area for many decades, utilizing a combination of quantitative and qualitative analysis of the information available in formulating their ratings.

A.M. Best has an extensive database of nearly 6,000 Life/Health, Property Casualty and International companies. You can visit them at www.ambest.com.

For additional information regarding insurer financial strength ratings visit Standard and Poor's website at www.standardandpoors.com.

To learn more about companies doing business in your state, visit the Department of Insurance website of that state.



**ALLIANT INSURANCE SERVICES, INC.
PUBLIC ENTITY PROPERTY INSURANCE PROGRAM (PEPIP)**

BOILER AND MACHINERY SUMMARY

NAMED INSURED: Small Cities Organized Risk Effort

DECLARATION: 4-Cities 4

POLICY PERIOD: July 1, 2012 to July 1, 2013

COMPANIES: See Attached List of Companies

TOTAL INSURED VALUES: \$ 216,150,838 as of July 4, 2012

COVERAGES & LIMITS: \$ 100,000,000 Boiler Explosion and Machinery Breakdown, (for those Member(s)/Entity(ies) that purchase this optional dedicated coverage) as respects Combined Property Damage and Business Interruption/Extra Expense (Including Bond Revenue Interest Payments where Values Reported and excluding Business Interruption for power generating facilities unless otherwise specified). Limit includes loss adjustment agreement and electronic computer or electronic data processing equipment with the following sub-limits:

- Included Inspection Services
- \$ 10,000,000 Per Occurrence for Service/Utility/Off Premises Power Interruption
- \$ Included Per Occurrence for Consequential Damage/Perishable Goods/Spoilage
- \$ 10,000,000 Per Occurrence for Electronic Data Processing Media and Data Restoration
- \$ 2,000,000 Per Occurrence, Per Member/Entity and in the Annual Aggregate per declaration for Earthquake Resultant Damage for Members who purchase Dedicated Earthquake Coverage
- \$ 10,000,000 Per Occurrence for Hazardous Substances/Pollutants/Decontamination
- Included Per Occurrence for Machine or Apparatus used for Research, Diagnosis, Medication, Surgical, Therapeutic, Dental or Pathological Purposes

NAMED INSURED CLAUSE: Named Insured covers entities you acquire or in which you have 50% or more ownership or contractual control prior to loss

NEWLY ACQUIRED LOCATIONS: \$ 25,000,000 Automatic Acquisition for Boiler & Machinery values at newly acquired locations. Values greater than \$25,000,000 or Power Generating Facilities must be reported within 90 days and must have prior underwriting approval prior to binding

2012-2013 PEPiP Boiler and Machinery Summary
Small Cities Organized Risk Effort

VALUATION: Repair or Replacement except Actual Loss sustained for all Time Element coverages

EXCLUSIONS

(Including but not limited to):

- Testing
- Explosion, except for steam or centrifugal explosion
- Explosion of gas or unconsumed fuel from furnace of the boiler

OBJECTS EXCLUDED:

(Including but not limited to):

- Insulating or refractory material
- Buried Vessels or Piping
- Furnace, Oven, Stove, Incinerator, Pot Kiln

NOTICE OF

CANCELLATION: 90 days except 10 days for non-payment of premium

DEDUCTIBLES:

\$ 5,000 Except as shown for Specific Objects or Perils

\$ 5,000 Electronic Data Processing Media

\$ 5,000 Consequential Damage

\$ 5,000 Objects over 200 hp, 1,000 KW/KVA/Amps or Boilers over 5,000 square feet of heating surface

\$ 50,000 Objects over 350 hp, 2,500 KW/KVA/Amps or Boilers over 10,000 square feet of heating surface

\$ 100,000 Objects over 500 hp, 5,000 KW/KVA/Amps or Boilers over 25,000 square feet of heating surface

\$ 250,000 Objects over 750 hp, 10,000 KW/KVA/Amps or Boilers over 75,000 square feet of heating surface

\$ 350,000 Objects over 25,000 hp, 25,000 KW/KVA/Amps or Boilers over 250,000 square feet of heating surface

\$10 per foot / \$2,500 Minimum Deep Water Wells

24 Hours – Business Interruption/Extra Expense Except as noted below

30 Days – Business Interruption – Revenue Bond

24 Hour Waiting Period – Utility Interruption

5 x 100% of Daily Value – Business Interruption – All Objects over 750 hp or 10,000 KW/KVA/Amps or 10,000 Square feet Heating Surface

5 x 100% of Daily Value – Business Interruption – All Objects at Waste Water Treatment Facilities and All Utilities

COST: Cost is included on Property Summary

BROKER:

ALLIANT INSURANCE SERVICES, INC.
License No. 0C36861

Susan Adams
Associate Broker

Laurence Voiculescu
Assistant Account Representative

Coverage outlined in this Summary of Insurance is subject to the terms and conditions set forth in the policy. Please refer to policy for specific terms, conditions and exclusions.

IMPORTANT NOTICE: THE NONADMITTED & REINSURANCE REFORM ACT (NRRA) WENT INTO EFFECT ON JULY 21, 2011. ACCORDINGLY, SURPLUS LINES TAX RATES AND REGULATIONS ARE SUBJECT TO CHANGE WHICH COULD RESULT IN AN INCREASE OR DECREASE OF THE TOTAL SURPLUS LINES TAXES AND/OR FEES OWED ON THIS PLACEMENT. IF A CHANGE IS REQUIRED, WE WILL PROMPTLY NOTIFY YOU. ANY ADDITIONAL TAXES AND/OR FEES OWED MUST BE PROMPTLY REMITTED TO ALLIANT INSURANCE SERVICES, INC.

Commissions are customarily paid by the insurance carriers to their agents and to brokers as a percentage of premiums. In addition to the commissions that Alliant receives, its related entity, Alliant Underwriting Services, Inc. ("AUS") may receive compensation from Alliant and/or the carrier for providing underwriting services. The financial impact of the compensation received by AUS is a cost included in the premium. Additionally, the related entities of Alliant Business Services ("ABS") and/or Strategic HR may receive compensation from Alliant and/or the carrier for providing designated, value-added services. Services contracted for by the client directly will be invoiced accordingly. Otherwise, services will be provided at the expense of Alliant and/or the carrier. Further information is available upon written request directed to: Alliant Insurance Services, Attention: Chief Operating Officer, 701 B Street, San Diego, CA 92101..

**Analyzing insurers' over-all performance and financial strength is a task that requires specialized skills and in-depth technical understanding of all aspects of insurance company finances and operations.*

Insurance brokerages such as Alliant Insurance typically rely upon rating agencies for this type of market analysis. Both A.M. Best and Standard and Poor's have been industry leaders in this area for many decades, utilizing a combination of quantitative and qualitative analysis of the information available in formulating their ratings.

A.M. Best has an extensive database of nearly 6,000 Life/Health, Property Casualty and International companies. You can visit them at www.ambest.com.

For additional information regarding insurer financial strength ratings visit Standard and Poor's website at www.standardandpoors.com.

To learn more about companies doing business in your state, visit the Department of Insurance website of that state.

**PUBLIC ENTITY POLLUTION LIABILITY
2012 - 2013 INSURANCE SUMMARY**

INSURANCE COMPANY:	ACE – Illinois Union Insurance Company
POLICY TERM:	July 1, 2012 to July 1, 2013
COVERAGE LOCATION:	<p>Per the following SOVs submitted on 6/30/2012:</p> <ol style="list-style-type: none"> 1. PEPIC DEC 1 – SOVs 2. PEPIC DEC 2 – SOVs 3. PEPIC DEC 3 – SOVs 4. PEPIC DEC 4 – SOVs 5. PEPIC DEC 5 – SOVs 6. PEPIC DEC 8 – SOVs (Excludes SPIP) 7. PEPIC DEC 11 – SOVs 8. PEPIC DEC 12 – SOVs 9. PEPIC DEC 19 – SOVs 10. PEPIC DEC 20 – SOVs 11. PEPIC DEC 21 – SOVs 12. PEPIC DEC 26 – SOVs 13. PEPIC DEC 28 – SOVs 14. PEPIC DEC 30 – SOVs 15. PEPIC DEC 32 – SOVs 16. PEPIC DEC 33 – SOVs 17. PEPIC DEC 34 – SOVs <p>Any properly permitted and licensed non-owned disposal sites that has not been identified by the United States EPA National Priorities List, CERCLIS list or any functional equivalent of those listings, and is not undergoing voluntary or regulatory required remediation at the time the waste was received for disposal.</p>
COVERED OPERATIONS:	Covered operations means (1) transportation and (2) street construction and repair services, utility construction and repair services, refuse collection, and spraying operations, including but not limited to the application of pesticides, herbicides or fertilizers in liquid or dry form, which are performed by or on behalf of a “named insured” outside the physical boundaries of a covered location.
RETROACTIVE DATE:	July 1, 2011 for existing members included on the 2011-2012 policy at inception; For all other members the Retroactive date is the date of addition to the Program.
COVERAGES:	<p>Coverage A – New Pollution Conditions: Third party bodily injury and property damage, first party and third party remediation costs and associated legal defense expense arising out of a pollution condition on, at, under, or migrating from a covered location, provided that the pollution condition commences on or after the retroactive date.</p> <p>Coverage B – New Pollution Conditions From Covered Operations: Third party bodily injury, property damage, remediation costs and associated legal defense expense resulting from a covered operation, provided that the pollution condition commences on or after the retroactive date.</p> <p><i>*See last page for additional information</i></p> <p>Blanket Non-Owned Disposal Site (NODS) coverage, third party trigger only.</p> <p>First and third party transportation of waste</p>

**PUBLIC ENTITY POLLUTION LIABILITY
2012 - 2013 INSURANCE SUMMARY**

INSURANCE COMPANY	ACE – Illinois Union Insurance Company	
CLAIMS MADE AND REPORTED	CLAIMS MADE AND REPORTED	
	Defense Costs and Expenses are within Limits of Liability	
LIMITS:	<p align="center"><i>Tier 1</i></p> <p>\$ 500,000 <i>Entity with < \$500M TIV</i> \$ 500,000 Per Pollution Condition \$ 200,000 Per Member Aggregate Fungi & Legionella Sublimit</p> <p align="center"><i>Tier 2</i></p> <p>\$ 1,000,000 <i>Entity with > \$500M TIV</i> \$ 1,000,000 Per Pollution Condition \$ 200,000 Per Member Aggregate Fungi & Legionella Sublimit</p> <p>\$25,000,000 Policy Aggregate</p>	
SELF-INSURED RETENTION:	<p align="center"><i>Tier 1</i></p> <p>\$ 50,000 <i>Entity with < \$500M TIV</i> \$750,000 Per Pollution Condition \$10,000 Underground Storage Tanks Specific In the event that a loss concurrently triggers both, the Insured's Property policy and this Premises Pollution Liability policy, then a \$10K SIR for "fungi" shall apply. If the Property policy is NOT triggered, then the standard insured-specific SIR, as identified on the Dec Page, shall apply.</p> <p align="center"><i>Tier 2</i></p> <p>\$100,000 <i>Entity with > \$500M TIV</i> \$750,000 Per Pollution Condition \$10,000 Underground Storage Tanks Specific In the event that a loss concurrently triggers both, the Insured's Property policy and this Premises Pollution Liability policy, then a \$10K SIR for "fungi" shall apply. If the Property policy is NOT triggered, then the standard insured-specific SIR, as identified on the Dec Page, shall apply.</p>	

**PUBLIC ENTITY POLLUTION LIABILITY
2012 - 2013 INSURANCE SUMMARY**

INSURANCE COMPANY	ACE – Illinois Union Insurance Company
<p>EXCLUSIONS (Including but not limited to):</p>	<ul style="list-style-type: none"> • Asbestos and Lead Based Paint. <i>This exclusion does not apply to Third-party claims for Bodily Injury, Property Damage (non-governmental claims for property damage only) and any associated legal defense costs. Also does not apply to remediation costs for asbestos or lead-based paint discovered in soil or groundwater (not arising out of a water storage tank).</i> • Contractual Liability • Divested Property • Employer’s Liability • Failure to Follow Asbestos and/or LBP Management Plan • Fines and Penalties • First Party Property Damage – <i>Does not apply to remediation costs</i> • Fraud or Misrepresentation • Insured’s Internal Expenses • Insured vs. Insured • Intentional Non-Compliance • Landfills, Recycling Facilities, Ports, Airports or Oil and/or Gas Producing or Refining Facilities – <i>Exclusion for any such properties leased, owned or operated. However, ports, airports, and/or oil/gas producing properties may be submitted for UW review on a one-off basis. In the event that a port, airport, oil or gas producing property is scheduled onto the PEP/IP policy, such facility may not be subject to the same coverage terms or rates.</i> • Material Change in Risk • Naturally Occurring Materials • Pre-Existing Conditions • Products Liability. <i>Does not apply to pollution conditions directly related to reclaimed or recycled water processed at any covered location that is also a wastewater treatment plant.</i> • Professional Liability • Regulatory Compliance • Work Product • Failure to Follow Fungi and/or Legionella Management Plans • Use, maintenance or operation of an automobile, aircraft, watercraft or other conveyance beyond the boundaries of a covered location. <i>This exclusion does not apply to transportation and the loading/unloading of an automobile.</i> • War or Terrorism
<p>ENDORSEMENTS (Including but not limited to):</p>	<ul style="list-style-type: none"> • Named Insureds Schedule • Per Named Insured Aggregate Sublimit • Per Named Insured SIR • Automatic Acquisition and Due Diligence – Values in excess of \$25,000,000 need to be reported within 90 days • Schedule of Excluded Members of PEP/IP • Policy Modification – Property / Liability Mold Specific SIR of \$10K • Covered Locations Amendatory • Definitions Amendatory Endorsement - <i>Solely with respect to “fungi”, the definition of “remediation costs” shall not include restoration costs</i>

**PUBLIC ENTITY POLLUTION LIABILITY
2012 - 2013 INSURANCE SUMMARY**

INSURANCE COMPANY	ACE – Illinois Union Insurance Company
ADDITIONAL INFORMATION:	<ul style="list-style-type: none"> • The insurance afforded by this Policy shall apply in excess of and shall not contribute with any other such insurance. • Loss covered pursuant to a Federal, State, County or Municipality administered underground storage tank fund, or any functional equivalent to such fund, shall be considered primary insurance, to which the coverage afforded pursuant to this Policy shall only apply in excess. <i>This includes storage tank pollution liability insurance.</i> • Underlying SIR shall erode the SIR on this policy, in the event there is an underlying policy where the SIR is paid and limits are exhausted there would be no SIR in order to access the PEPPIP coverage limits. • Individual JPA members have an SIR that is reflective of their TIV, as under the SIR listed above • Coverage for mid-term transactions must be within 90 days of reported property acquisition • Value-Added Engineering Package <ul style="list-style-type: none"> ○ <u>Mold Awareness Training</u> <ul style="list-style-type: none"> ○ ACE will offer a single Mold Awareness Training Presentation, provided by ACE ESIS personnel, for little or no additional cost. Must be held at one central location or online. ○ <u>Due Diligence Program Overview</u> <ul style="list-style-type: none"> ○ ACE will provide up to 50 First Search Reports of government environmental databases for no additional charge ○ <u>Asbestos-Containing Materials (ACM)/Lead Based Paint (LBP) Plan</u> <ul style="list-style-type: none"> ○ ACE will assist the member in the creation of a single ACM/LBP plan for a minimal additional cost ○ <u>Mold Operations & Maintenance (O&M) Plan</u> <ul style="list-style-type: none"> ○ ACE will assist the member in the creation of a single Mold O&M plan for a minimal additional cost
LOSS REPORTING REQUIREMENTS:	<p>Written notice of any claim or pollution condition, as soon as practicable. Concurrently, please send to:</p> <p>1) ACE Environmental Risk Claims Manager ACE USA Claims P.O. Box 5103 Scranton, PA 18505-0510 Environmental Emergency: 888-310-9553 (800) 951-4119(Fax) CasualtyRiskEnvironmentalFirstNotice@acegroup.com</p> <p>2) Robert Frey Alliant Insurance Services, Inc. 100 Pine Street, 11th Floor San Francisco, CA 94111-5101 415-403-1445 415-402-0773 – fax rfrey@alliantinsurance.com</p> <p>3) David Sutton Alliant Insurance Services, Inc. 100 Pine Street, 11th Floor San Francisco, CA 94111-5101 415-403-1417 415-402-0773 – fax dsutton@alliantinsurance.com</p>

Pollution Liability Premium is 100% Earned at Inception
Alliant Insurance Services, Inc.
 1301 Dove Street, Suite 200, Newport Beach CA 92660-2511 ♦ 949-756-0271
 Lic #OC36861 ♦ www.alliantinsurance.com

**PUBLIC ENTITY POLLUTION LIABILITY
2012 - 2013 INSURANCE SUMMARY**

DATE PREPARED: 06/30/2012

BROKER: ALLIANT INSURANCE SERVICES, INC.

Thomas Bryson, First Vice President
Chris Tobin, First Vice President
Bill Nellen, Executive Vice President

THIS SUMMARY IS FOR INFORMATION PURPOSES ONLY AND DOES NOT AMEND, EXTEND OR ALTER THE POLICY IN ANY WAY. PLEASE REFER TO THE POLICY FORM FOR COMPLETE COVERAGE AND EXCLUSION INFORMATION.

IMPORTANT NOTICE: THE NONADMITTED & REINSURANCE REFORM ACT (NRA) WENT INTO EFFECT ON JULY 21, 2011. ACCORDINGLY, SURPLUS LINES TAX RATES AND REGULATIONS ARE SUBJECT TO CHANGE WHICH COULD RESULT IN AN INCREASE OR DECREASE OF THE TOTAL SURPLUS LINES TAXES AND/OR FEES OWED ON THIS PLACEMENT. IF A CHANGE IS REQUIRED, WE WILL PROMPTLY NOTIFY YOU. ANY ADDITIONAL TAXES AND/OR FEES OWED MUST BE PROMPTLY REMITTED TO ALLIANT INSURANCE SERVICES, INC.

Alliant embraces a policy of transparency with respect to its compensation from insurance transactions. Details on our compensation policy, including the types of income that Alliant may earn on a placement, are available on our website at www.alliantinsurance.com. For a copy of our policy or for any inquiries regarding compensation issues pertaining to your account you may also contact us at: Alliant Insurance Services, Inc., Attention: General Counsel, 701 B Street, 6th Floor, San Diego, CA 92101.

Analyzing insurers' over-all performance and financial strength is a task that requires specialized skills and in-depth technical understanding of all aspects of insurance company finances and operations. Insurance brokerages such as Alliant Insurance typically rely upon rating agencies for this type of market analysis. Both A.M. Best and Standard and Poors have been industry leaders in this area for many decades, utilizing a combination of quantitative and qualitative analysis of the information available in formulating their ratings.

A.M. Best has an extensive database of nearly 6,000 Life/Health, Property Casualty and International companies. You can visit them at www.ambest.com. For additional information regarding insurer financial strength ratings visit Standard and Poor's website at www.standardandpoors.com.

To learn more about companies doing business in California, visit the California Department of Insurance website at www.insurance.ca.gov.



**PUBLIC ENTITY PROPERTY INSURANCE PROGRAM (PEPIP)
2012-2013**

**NAMED INSURED
AS OF 12/18/2012**

MEMBER: Small Cities Organized Risk Effort
1792 Tribute Rd, Ste. 450
Sacramento, CA 95815

NAMED INSURED:

Small Cities Organized Risk Effort	City of Mt. Shasta
City of Portola	City of Rio Dell
City of Montague	City of Shasta Lake
City of Biggs	City of Susanville
City of Colfax	City of Tulelake
City of Dorris	City of Weed
City of Dunsmuir	City of Yreka
City of Etna	Town of Fort Jones
City of Live Oak	Town of Loomis
City of Loyalton	

First Named Insured Member shall be deemed the sole agent of each and every named insured for the purpose of:

- (1) Giving notice of cancellation,
- (2) Giving instructions for changes in the Policy and accepting changes in this Policy
- (3) The payment of assessments / premiums or receipt of return assessments / premiums.

CALIFORNIA UNEMPLOYMENT INSURANCE APPEALS BOARD



SAN FRANCISCO OFFICE OF APPEALS
185 Berry St. Lobby 2, Ste 200
SAN FRANCISCO CA 94107

(415) 357-3801

Claimant

[REDACTED]
CITY OF RIO DELL
Account No: 499-0377
Employer-Appellant

Case No. **4732508**

Issue(s): 1030/32, 1256

Date Appeal Filed: 01/15/2013

EDD: 1450 BYB: 11/11/2012

Date and Place of Hearing(s):
(1) 02/12/2013 San Francisco

Parties Appearing:
Employer

DECISION

The decision in the above-captioned case appears on the following page(s).

The decision is final unless appealed within 20 calendar days from the date of mailing shown below. See the attached "Notice to Parties" for further information on how to file an appeal. If you are entitled to benefits and have a question regarding the payment of benefits, call EDD at 1-800-300-5616.

Jeffrey P. Holl, Administrative Law Judge

CITY OF RIO DELL
675 WILDWOOD AVE
RIO DELL, CA 95562-0000

Date Mailed:

FEB 14 2013

Case No.: 4732508

CLT/PET: ██████████

Parties Appearing: Employer

Parties Appearing by Written Statement: None

San Francisco Office of Appeals

ALJ: Jeffrey Holl

ISSUE STATEMENT

The employer appealed from a determination/ruling that held the claimant was not disqualified for benefits under Unemployment Insurance Code section 1256 and that the employer's account was subject to charges. The issues in this case are:

- (1) Whether the claimant was discharged for misconduct connected with the most recent work; and
- (2) Whether the employer's reserve account is subject to charges.

FINDINGS OF FACT

The claimant was last employed as a utility worker in the Department of Public Works for the City of Rio Dell. He held this position for one and a half years. The claimant's last day of work was October 9, 2012.

The claimant was terminated for excessive absenteeism and failure to perform his job duties.

In the last five months that the claimant worked for the employer he was absent on multiple occasions despite the fact that his physician had returned him to work without restrictions.

Prior to May 2012, the employer had been displeased with the claimant's work performance. In late May 2012 the claimant and his girlfriend had a baby. The employer sent the claimant information regarding how to apply for a paternity leave.

The employer allowed up to 12 weeks of paternity leave. The claimant never submitted the documentation for the maternity leave, which was never granted. However, the claimant did take 10 to 12 weeks off. Thereafter, the claimant called in sick on multiple occasions stating that he either he was having medical problems, his fiancé had medical problems or he was assisting with his son.

The claimant was in fact diagnosed with abdominal hiatal hernias. However, by medical notes submitted September 14 and September 26, 2012 the claimant's

physician stated that he was able to perform all of his work duties. However, the claimant continued to call in sick, complaining of various ailments. These were never documented. The claimant was told by his employer that if he was sick anymore he would face termination. The claimant expressed to the employer that he had been thinking about quitting in any event.

The employer also complained that even when the claimant was present he was not performing his work duties in an appropriate manner. He was repeatedly written up for this. The employer felt that the claimant was capable and able of doing his work duties but simply did not want to do them. The employer's public works department is quite small and it depends on all of its workers to appear for work and do the work that they are expected to do.

The claimant had no time in his sick bank and was essentially taking unpaid time off over the last month or two of his work.

The claimant did not appear at the hearing to offer testimony as to why he was absent repeatedly even after being given warnings.

REASONS FOR DECISION

An individual is disqualified for benefits if he or she has been discharged for misconduct connected with his or her most recent work. (Unemployment Insurance Code, section 1256.)

The employer's reserve account may be relieved of benefit charges if the claimant was discharged for misconduct. (Unemployment Insurance Code, sections 1030 and 1032.)

"Misconduct connected with the work" is a substantial breach by the claimant of an important duty or obligation owed the employer, wilful or wanton in character, and tending to injure the employer. (Precedent Decision P-B-3, citing *Maywood Glass Co. v. Stewart* (1959) 170 Cal.App.2d 719.)

On the other hand, mere inefficiency, unsatisfactory conduct, poor performance as the result of inability or incapacity, isolated instances of ordinary negligence or inadvertence, or good faith errors in judgment or discretion are not misconduct.

The legislatively declared public policy of the state requires the extension of unemployment insurance benefits to persons "unemployed through no fault of their own." (Unemployment Insurance Code, section 100.) Accordingly, fault is the basic element to be considered in interpreting and applying section 1256, and the test for misconduct is essentially volitional. (*Rowe v. Hansen* (1974) 41 Cal.App.3d 512.)

The employer has the burden of proving misconduct. (*Prescod v. California Unemployment Insurance Appeals Board* (1976) 57 Cal.App.3d 29.)

An employee shall substantially comply with all the directions of his or her employer concerning the service on which he or she is engaged, except where such obedience is impossible or unlawful, or would impose new and unreasonable burdens upon the employee. (Labor Code, section 2856.)

An employee's deliberate disobedience of a lawful and reasonable instruction of the employer, related to the employer's business, is misconduct. (Precedent Decision P-B-190.)

An employee has a duty to notify the employer of the intended absence even when the absence is for a justifiable reason. (Precedent Decision P-B-215.)

Absence caused by illness does not constitute misconduct. (Precedent Decision P-B-216.)

In *Drysdale v. Dept. of Human Resources Development* (1978) 77 Cal.App.3d 345, recurring tardiness after warnings, showing an intentional disregard of the employer's interest, was held to be misconduct.

In Precedent Decision P-B-223 the claimant failed to file reports and to contact customers in a number which could reasonably be expected of the average salesperson. He had been placed on notice that his performance was unsatisfactory. The Appeals Board held the claimant's actions amounted to misconduct.

In this instance, the claimant took off work for multiple weeks on a purported maternity leave. However, he never bothered to file the paperwork to obtain approval for the leave. Thereafter, the claimant was off work on multiple occasions for various issues. While he complained of medical problems, his treating physician opined that none of the claimant's medical issues prevented him from doing his job duties. Thus, there is no evidence in the record to support a finding that the claimant's absences were justified for any reason.

Moreover, the claimant failed to perform his work duties in an appropriate fashion even when he attended to work. He was given multiple counseling's and warnings in this regard. Despite the fact that the employer was certain that the claimant was able and capable of doing his duties he simply refused to do them.

The claimant was terminated after being given multiple warnings and then informing the employer that he was thinking of quitting anyway. Under these

circumstances, the evidence produced lead to a conclusion that the claimant's termination was due to misconduct pursuant to code section 1256.

The claimant disregarded the employer's interests without showing good cause that the claimant's own interests were justified or substantial.

DECISION

The department determination and ruling are reversed. The claimant is disqualified for benefits until he has earned five times his weekly benefit amount in bona fide employment. The employer's reserve account is relieved of benefit charges.

SOA:maf/jph/1/2

Agreement for Building Official and
Code Enforcement Services

This Agreement for Building Official and Code Enforcement Services ("Agreement") is made and entered into as of the ___ day of June 2007, by and between the City of Rio Dell, a California general law city (hereinafter "Rio Dell") and Arnold C. Kemp, individually and dba Kemp Inspection Services (hereinafter "Kemp").

WHEREAS, Kemp has for years been providing Building Official services to Rio Dell, and

WHEREAS, the parties hereto wish to expand the scope of services provided to Rio Dell by Kemp,

NOW, THEREFORE, the parties hereto agree as follows:

1. Kemp shall perform all duties required to be performed by Rio Dell in all building and construction ordinances of Rio Dell, as they may from time to time be enacted or revised. Such duties shall include, but not be limited to: administration of all uniform and national construction, building, electrical and plumbing codes, inspections, plan checks and enforcement of code violations pursuant to the attached job description "City of Rio Dell Code Enforcement Official" attached hereto and incorporated herein by this reference.
2. Rio Dell shall give at least twenty-four (24) hours' advance notice for requested inspections.
3. Rio Dell shall furnish and prepare all maps, forms and ordinances required by Kemp to perform this contract without charge to Kemp.
4. Kemp shall be paid 90% of all collected building permit fees pursuant to Ordinance No. 202 (or any successor ordinance) for services pursuant to this contract. This payment includes all costs and overhead of Kemp.
5. Rio Dell shall determine building valuation based on the unit cost figures contained in the current edition of "Building Standards" published from time to time by the International Conference of Building Officials, commencing July 1 of each year.
6. Payment to Kemp shall be by the 10th of each month.
7. Rio Dell shall keep and furnish all records necessary for an audit of the services provided by Kemp herein.
8. This Agreement may be terminated by either party, for any reason, upon thirty (30) days' written notice to the other party.

9. No employment relationship is created or implied by this Agreement. Kemp acknowledges he is an independent contractor. Rio Dell will have no control over the time spent or means by which Kemp fulfills his duties specified in this Agreement. Rio Dell shall have no responsibility for withholding and Kemp shall be responsible for all applicable taxes. Rio Dell shall provide no benefits of any kind to Kemp.

10. Upon termination of this Agreement by either party, Kemp shall immediately return all materials and records relating to Rio Dell to city hall.

11. Rio Dell agrees to indemnify, defend or hold harmless Kemp from and against any legal fees and claims for damages, arising from any wrongful acts, errors or omissions or negligence of Rio Dell, its agents and employees in the performance of this Agreement, to the extent Rio Dell is found liable. Rio Dell shall not be responsible for any loss, claim, action or liability which arises from the negligence or wrongful act of Kemp.

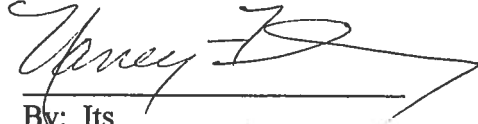
12. Any dispute arising out of or relating in any way to this Agreement, or the relationship between Rio Dell and Kemp, shall be determined at binding arbitration according to the rules of the American Arbitration Association (AAA). Each party shall bear its own attorneys' fees and costs, regardless of the outcome, and regardless of any rule of the AAA relating to prevailing parties. Each party expressly waives its right to a jury trial. In construing this Agreement, both parties waive application of the rule that interprets ambiguities against the drafter of the Agreement.

13. The prior contract of September, 2003, between the parties hereto is hereby terminated.


14. This Agreement contains the entire agreement of the parties relating to the subject matter herein. No amendment or modification of anything relating to or arising out of this Agreement shall be binding unless in writing and signed by both parties.

Date: 6/27/07

The City of Rio Dell


By: Its _____

Date: 6-27-07


Arnold C. Kemp, Individually
and dba Kemp Inspection
Services



Nancy Flemming,
City Manager
675 Wildwood Ave
Rio Dell, CA 95562

May 30, 2008

Dear Nancy,

This letter is to inform you as of July 1, 2008 I will no longer serve as Code Enforcement Officer for the City of Rio Dell.

I will be providing you with a copy of my 2008 - 2009 revised contract for your review and signature. It is my intention to go back to the original 80% fee for the building department only.

After careful review of serving in this position I have determined that at this time it is in my best interest to no longer provide code enforcement services for the City of Rio Dell.

Sincerely,

Arnie Kemp
Kemp Inspection Service

Cc:
Mayor, Bud Leonard
Vice Mayor, Julie Woodall
Councilwoman, Melissa Marks
Councilman, Mark Barsanti
Councilman, Mike Dunker

66



AGREEMENT TO PROVIDE BUILDING PLAN CHECK AND INSPECTION SERVICES TO THE CITY OF Rio Dell

THIS CONTRACT made and entered into the 1st day of July 2008 by and between the CITY OF Rio Dell, a municipal corporation within the State of California, hereinafter referred to as "Rio Dell", and Arnold C. Kemp hereinafter referred to as Kemp Inspection Service, a private inspection firm owned by Arnold C. Kemp.

WHEREAS, it is in the general public interest that said services be performed by Kemp Inspection Service, (Arnold Kemp) subject to the terms and conditions provided herein.

NOW, THEREFORE, the parties hereto agree as follows:

Kemp Inspection Service shall perform all functions including plan checks and building inspection as required by the Rio Dell Ordinance No. that in connection therewith the Arnold Kemp of Kemp Inspection Service agrees to administer within Rio Dell, all provisions of the Uniform Building Code, Uniform Plumbing Code, National Electrical Code and Uniform Mechanical Code of Rio Dell. In performing such work, Arnold Kemp thereto shall have the powers and duties of Rio Dell Building Inspector and Building Official.

1. Rio Dell shall give at least twenty-four (24) hour advanced notice for requested inspections.
2. Enforcement of all violations of non-permitted work of Rio Dell's building inspection ordinance shall be the responsibility of Rio Dell.
3. Rio Dell shall furnish and prepare all maps and ordinances required by Kemp Inspection Service to perform this contract without charge to Kemp Inspection Service.

4. Rio Dell shall furnish all forms necessary for administration of the ordinance.

5. Rio Dell shall reimburse Kemp Inspection Service for cost incurred in connection with the administration of the ordinance in accordance with the following schedule:

<u>Activity</u>	<u>Reimbursement</u>
a. Building permit inspection and plan check	80 percent of the building & plan check permit fee
b. Electrical, Plumbing, and Mechanical	80 percent of the fee
c. Change of Occupancy	\$50.00 per hour (1 hour Minimum)
d. Re-inspection	No charge for first Re-inspection, second or more: \$50.00 per hour (1 hour minimum)
e. Inspections Not Listed Above (By special arrangement)	\$50.00 per hour (1 hour minimum)
d. Public works inspections	\$45.00 per hour

6. Rio Dell shall determine building valuation based upon the unit cost figures contained in the updated edition of Building Standards, published by International Conference of Building Officials, commencing July 1 of each year. Rio Dell shall adjust the reimbursement schedule to reflect amendments to Ferndale Ordinance No. _____ and subsequent editions of the Uniform Administrative Code.

7. Rio Dell shall reimburse Kemp Inspection Service on a monthly basis, by the 10th day of the following month for the cost of inspection(s) and plan checks as agreed to in Section 5.

8. Rio Dell shall keep and furnish all records necessary for audit of the inspection services by Kemp Inspection Service.

9. This contract shall become effective on the date it is executed by Arnold C. Kemp

and shall remain in effect until terminated pursuant to the provisions of paragraph (1) one.


10. This contract may be terminated by either party, for any reason, upon thirty (30) days prior written notice to the other party.

11. Rio Dell agrees to indemnify, defend or hold harmless Kemp Inspection Service from and against any legal fees, and claims for damages, arising from any wrongful acts, errors or omissions, or negligence of Rio Dell, its agents and employees in the performance of this agreement, to the extent that Rio Dell is found liable. Rio Dell shall not be responsible for any loss, claim, action or liability that arises from the negligence or wrongful acts of Kemp Inspection Service.

IN WITNESS whereof, the parties hereto have duly executed this contract, in duplicate, on the day and year first above written.

ATTEST: Arnold C. Kemp

ATTEST: City of Rio Dell



Date _____

Date _____



TO: Arnie Kemp, Contract Building Inspector

FROM: Jim Stretch, Interim City Manager

DATE: February 4, 2010

SUBJECT: Tightening up the process and new thoughts

As a follow-up to our conversation today on a small claims action for permit fees owed the City, we got to talking about the process. I talked to Karen, City Clerk, and she agreed with you that final inspections on the smaller projects/remodels are not as easy to keep track of.

As I understand it, when you know that a project has commenced without a building permit, you tell her and she sends them a letter. That usually brings folks in. If not, a personal contact by you is almost always effective. If that does not work, you tell Karen and the City will take it to the next level.

Building permits generally have a 180 day time-frame. If a reasonable amount of progress on the projects does not occurred during that period, you let Karen know and she sends them a letter. That works in most cases. But, for those few who do not respond, the City notifies a person that the permit has lapsed and a new building permit must be issued. New building permit fees are charged under the current fee schedule.

Karen mentioned that she went through the files and pulled each project that did not have a final inspection. You were supposed to check your "black book" and sign-off as appropriate. She does not believe that you made it through all of the files, so please find the time soon, within the next 30 days, to complete that work.

It appears that we need to find a better way to record final inspections at City Hall. It occurs now that you complete a final inspection and sign-off the card at the site, and then make a note in the black book. That note does not always make it from your book to city records. I know it is an inconvenience, but you need to routinely (weekly) come to city hall to sign off on the permits.

A couple of other items on fees. Our 2-18-09 agreement provides in section 2 that the enforcement of all violations of non-permitted work is the responsibility of the City. Okay, so when the building permit fees are doubled because of the work commencing without the required permits, that penalty amount should come to the City. We seemed to agree on that principle. But, since a special investigation (that's you) is required to determine whether the work commenced without the required permit, why don't we reverse the % and give you 20% of the investigative fee and the City 80%. I plan to ask the City Council to direct that the City Clerk charge the double fee (investigation) on any work for which a permit is required that is commenced without the required permit-no exceptions. That would take the heat off of you.

Last, I am playing with the idea that when the permit is issued, rather than pay the full 80% up front, that 60% be paid and the final 20% is paid when the final inspection is signed-off. I know you know where I am trying to get, but it seems fair. And, when building fees are paid and passed through up front and the permit lapses, all of that money should come back to the City, unless you have made inspections. We can agree on what those splits of the building fee should be, i.e. building inspection, electrical, plumbing and mechanical, for which you would be compensated for work performed and I am open to your suggestions. Then, the new permit fees would be charged (usually ½ of the full permit fee) under perhaps a new schedule and distributed according to the agreement.

We might need a new agreement. I am interested in any corrections or comments to this memo that you may wish to offer.

Thank you for your courtesy and assistance.

Jim Stretch

From: Jim Stretch <cm@riodellcity.com>
Sent: Friday, September 21, 2012 10:58 AM
To: 'Karen Dunham'
Subject: RE: Building Inspection Contract

Yes Karen, please copy me on the written correspondence you have had with Arnie since my letter of 2010. Thank you,

Jim

From: Karen Dunham [mailto:admin1@riodellcity.com]
Sent: Friday, September 21, 2012 9:29 AM
To: 'Jim Stretch'
Subject: RE: Building Inspection Contract

Jim,

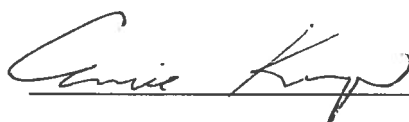
The General Ledger which is what triggers payment to Arnie identifies the permits he is paid for each month. As far the scope of inspections, you can see from the permit log, that the information is lacking. I think once he updates the log, we will be able to break the permits up into categories: 1) those that have been inspected and can be closed out; 2) those that have been inspected and signed off on the applicant's inspection card but not the City's copy; 3) those projects that have been completed but not inspected for one reason or another and 4) those that are still under construction(in many cases the permits are expired and new permits need to be issued). In addition to your memo from 2010, I have correspondence that I sent to Arnie regarding the inspection process although doesn't specifically demand that he complete the inspections that he has been paid for. I will provide copies of those if you would like.

Karen Dunham, CMC

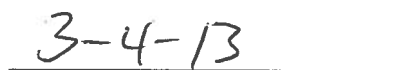
*City Clerk
City of Rio Dell
675 Wildwood Ave.
Rio Dell, CA 95562
707 764-3532 (phone)
707 764-5480 (fax)*



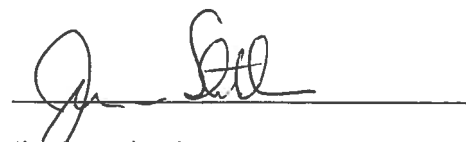
With regard to the amount due of \$2419.00 for commission received on a refunded building permit fee, I agree to the City of Rio Dell withholding 30% of my future commissions until paid in full.



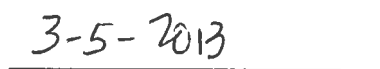
Arnie Kemp, Kemp Inspections



Date



Jim Stretch, City Manager



Date



AGREEMENT TO PROVIDE BUILDING PLAN CHECK AND INSPECTION SERVICES TO THE CITY OF Rio Dell

THIS CONTRACT made and entered into the 18 day of Feb 09 by and between the CITY OF Rio Dell, a municipal corporation within the State of California, hereinafter referred to as "Rio Dell", and Arnold C. Kemp hereinafter referred to as Kemp Inspection Service, a private inspection firm owned by Arnold C. Kemp.

WHEREAS, it is in the general public interest that said services be performed by Kemp Inspection Service, (Arnold Kemp) subject to the terms and conditions provided herein.

NOW, THEREFORE, the parties hereto agree as follows:

Kemp Inspection Service shall perform all functions including plan checks and building inspection as required by the Rio Dell Ordinance No. _____ that in connection therewith the Arnold Kemp of Kemp Inspection Service agrees to administer within Rio Dell, all provisions of the Uniform Building Code, Uniform Plumbing Code, National Electrical Code and Uniform Mechanical Code of Rio Dell. In performing such work, Arnold Kemp thereto shall have the powers and duties of Rio Dell Building Inspector and Building Official.

1. Rio Dell shall give at least twenty-four (24) hour advanced notice for requested inspections.
2. Enforcement of all violations of non-permitted work of Rio Dell's building inspection ordinance shall be the responsibility of Rio Dell.
3. Rio Dell shall furnish and prepare all maps and ordinances required by Kemp Inspection Service to perform this contract without charge to Kemp Inspection Service.

4. Rio Dell shall furnish all forms necessary for administration of the ordinance.

5. Rio Dell shall reimburse Kemp Inspection Service for cost incurred in connection with the administration of the ordinance in accordance with the following schedule:

<u>Activity</u>	<u>Reimbursement</u>
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and shall remain in effect until terminated pursuant to the provisions of paragraph (1) one.

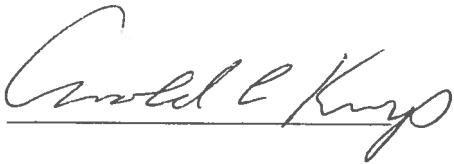
10. This contract may be terminated by either party, for any reason, upon thirty (30) days prior written notice to the other party.

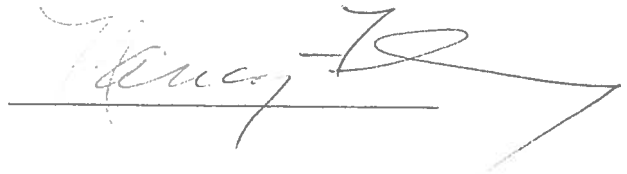
11. Rio Dell agrees to indemnify, defend or hold harmless Kemp Inspection Service from and against any legal fees, and claims for damages, arising from any wrongful acts, errors or omissions, or negligence of Rio Dell, its agents and employees in the performance of this agreement, to the extent that Rio Dell is found liable. Rio Dell shall not be responsible for any loss, claim, action or liability that arises from the negligence or wrongful acts of Kemp Inspection Service.

IN WITNESS whereof, the parties hereto have duly executed this contract, in duplicate, on the day and year first above written.

ATTEST: Arnold C. Kemp

ATTEST: City of Rio Dell





Date 2-18-09

Date 2/18/09